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ANNUAL REPORT



Town of Lancaster, N.H.

1981

ANNUAL REPORT

1981

*Lancaster,
New Hampshire*

Democrat Printing, Lancaster, N.H.

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Elected Officials

	Term Expires
Selectmen	
Michael W. Beattie	1982
Larry T. Connary	1983
John P. Martin	1984
Moderator	
Robert D. Calamari	1982
Town Clerk	
Dorothy H. Willson	1984
Town Treasurer	
Michael W. Nadeau	1984
Supervisors of Check List	
Constance Cardinal	1982
Dean Wesson	1984
Robert C. Rich	1986
Trustees of Trust Funds	
Mary Jane Falkenham	1982
Daniel J. Truland	1983
Dennis Merrow	1984
Library Trustees	
Ann E. Bottoms	1982
James B. Fitch, Treasurer	1983
Beth Hancock	1984
Col. Town Investment Committee	
James B. Fitch	John Oleson
Douglas B. McCaig	Raymond Carr
Hugh Galbraith	O. Leo Connary
	Robert C. Rich
Col. Town Spending Committee	
Elwin Falkenham	1982
Ellen Moody	1982
Erling R. Roberts	1982
Charlotte Quay	1983
James Hampton	1983
David Haas	1983
Clifford Rowe	1984
Grace M. Lee	1984
Ronald N. Bailey	1984

Superintendent of Recreation
Louis F. Leaver

Emmons Smith Fund Committee

Jean Foss	1982
Mary B. Smith	1983
Eleanor D. Kenney	1984

Budget Committee

Atty. Robert D. Calamari	1982
Howard R. Piche	1982
Everett Rexford	1982
Clifford Rowe	1983
Maynard G. White	1983
Phyllis I. Quay	1983
Lee Eastman	1984
Earle K. Amadon	1984
Janet M. Ouellet	1984

Representative of Budget Committee

Larry T. Connary

APPOINTED

Town Manager	Overseer of Public Welfare
Tax Collector - Building Inspector	Donald E. Crane
Deputy Tax Collector, Water & Sewer Collector	Ann M. Huddleston
Town Accountant	Michael W. Nadeau
Town Counsel	Atty. Robert D. Calamari
Health Officer	Elwin R. Falkenham, M.D.
Public Health Nurse	Marion McCaig, Director

Zoning Board of Appeal

Henry Gardner	1982
Paul Thurston	1982
Norman Vashaw	1983
Charles Fitch	1984
Eleanor D. Kenney	1984

Planning Board

Larry T. Connary	1982
Wayne Marshall	1982
George Smith	1982
Roger Gingue	1983
Dean Wesson	1983
Paul T. Crane	1984
James B. Quay	1984

Cemetery Committee

Hugh J. Galbraith
Betty E. Newell
James B. Fitch

Town History Committee

Faith Kent
Edna E. Whyte
Raymond Carr

Cecile Costine
Glenn S. Sheridan
James B. Fitch

Conservation Commission

Marshall Patmos	1982
Irene Connary	1982
Gordon Miller	1983
Ellen Denison	1984
Fred Emerson	1984
Howard K. Bartow	1985

Housing Authority

Dennis Merrow
Millard Martin, Jr.
Kevin Kopp
Richard Ouellet

Librarians

Barbara Miller
Elizabeth Currie

Fire Chief

Stephen Kipp

Chief of Police

Allvin L. Leonard

Water Department Foreman

Roger N. Emery

Highway Foreman

James Savage

Ambulance Corps Director

Daniel J. Truland

Report to Citizens

The annual reports of your municipal government are presented within this report. The financial condition and activities of the Community are contained in the report and deserves your examination.

Semi-annual tax billing was adopted this year and was well received and proved successfull. A savings to property tax payers of over \$23,000.00 was realized and the balance of uncollected taxes at years end was less than previous years.

The ice retention structure, constructed by the U.S. Army Corp of Engineers, in the Isreal River, was completed this year.

A new bridge was constructed on Garland Road, over Garland Brook and financed by Federal, State and local dollars.

A new method of solid waste disposal went into use. The waste is transported to a private land fill outside the community.

The year ended with a budget surplus of \$57,642.00, resulting from unexpended balances of appropriations of \$37,995.00 and excess revenues over estimates of \$19,647.00.

I express my appreciation to the Board of Selectmen for their continued leadership, the department heads and employees for their dedicated service; the various committee members and citizens for their cooperation.

DONALD E. CRANE,
Town Manager



Town Budget

The proposed budget for the fiscal year 1982 follows: The budget is prepared by the Budget Committee from information furnished by the Board of Selectmen and other Town Officers. The Budget Committee held a public hearing for a general discussion of all recommended appropriations. Expression from the public is a determining factor as to the amount of appropriations, or a particular appropriation. Many long hours were spent by the Committee and Town Officials in preparation of the Budget. It is their feeling that the expression of the public is reflected in the Budget.

Included is the estimate of revenues and actual revenues; appropriations and expenditures of the previous year, 1981.

PURPOSES OF APPROPRIATION (RSA 31:4)		Actual Appropriations 1981	Actual Expenditures 1981	Selectmen's Budget 1982	Budget Committee	
GENERAL GOVERNMENT		(1981-82)	(1981-82)	(1982-83)	Recommended 1982	Not Recommended
1	Town Officers Salary	\$ 46,030.00	46,050.00	47,350.00	47,350.00	
2	Town Officers Expenses	18,950.00	18,440.08	24,700.00	24,700.00	
3	Election and Registration Expenses	2,000.00	861.90	700.00	700.00	
4	Cemeteries	2,500.00	2,500.00	2,500.00	2,500.00	
5	General Government Buildings	41,700.00	46,440.07	40,100.00	40,100.00	
6	Reappraisal of Property					
7	Planning and Zoning	3,579.00	3,817.90	3,865.00	3,865.00	
8	Legal Expenses	4,000.00	2,928.80	5,650.00	5,650.00	
9	Advertising and Regional Association	8,200.00	8,970.15	-0-	5,000.00	
10	Contingency Fund	8,000.00	-0-	8,000.00	8,000.00	
11	C. E. T. A.	9,000.00	747.06	-0-		
12						
13						
14						
PUBLIC SAFETY						
15	Police Department	110,750.00	109,288.34	117,000.00	117,000.00	
16	Fire Department	29,300.00	31,832.21	24,925.00	24,925.00	
17	Civil Defense					
18	Building Inspection					
19	Dog Impoundment	900.00	512.00	900.00	900.00	
20						
21						
22						
HIGHWAYS, STREETS & BRIDGES						
23	Town Maintenance	212,500.00	224,443.19	214,600.00	214,600.00	
24	General Highway Department Expenses	29,500.00	32,801.69	33,000.00	33,000.00	
25	Town Road Aid	980.00	979.03	975.00	975.00	
26	Highway Subsidy	14,252.00	14,252.00	12,990.00	12,990.00	
27	Care of Trees	1,000.00	300.00	1,000.00	1,000.00	
28						
29						
30						
SANITATION						
31	Solid Waste Disposal	30,000.00	24,141.64	72,500.00	72,500.00	
32	Garbage Removal	3,500.00	3,000.00	3,500.00	3,500.00	
33						
34						
35						
36						
HEALTH						
37	Health Department	13,196.00	12,976.00	300.00	12,976.00	
38	Hospitals and Ambulances	22,350.00	22,130.84	18,000.00	23,500.00	
39	Animal Control					
40	Vital Statistics	350.00	251.50	350.00	350.00	
41	Lancaster Day Care	1,500.00	1,500.00	-0-		
42						
43						
WELFARE						
44	General Assistance	5,500.00	16,948.54	17,000.00	17,000.00	
45	Old Age Assistance	14,500.00	8,310.85	9,000.00	9,000.00	
46	Aid to the Disabled					
47						
48						

PURPOSES OF APPROPRIATION (RSA 31:4)		Actual Appropriations 1981 (1981-82)	Actual Expenditures 1981 (1981-82)	Selectmen's Budget 1982 (1982-83)	Budget Committee	
CULTURE AND RECREATION					Recommended 1982 (1982-83)	Not Recommended
49	Library	\$ 21,758.00	21,635.90	21,758.00	23,600.00	
50	Parks and Recreation	143,034.00	143,503.90	149,710.00	149,710.00	
51	Patriotic Purposes	400.00	400.00	400.00	400.00	
52	Conservation Commission					
53						
54						
55						
56						
DEBT SERVICE						
57	Principal of Long-Term Bonds & Notes	115,000.00	115,000.00	110,000.00	110,000.00	
58	Interest Expense - Long-Term Bonds & Notes	55,840.00	55,837.50	51,525.00	51,525.00	
59	Interest Expense - Tax Anticipation Notes	11,000.00	12,000.00	12,000.00	12,000.00	
60	Interest Expense - Other Temporary Loans					
61	Fiscal Charges on Debt					
62						
CAPITAL OUTLAY						
63	New Equipment	18,500.00	18,142.32	135,200.00	135,200.00	
64	Bridge Construction	22,000.00	-0-	-0-	-0-	
65	Industrial Park Feasibility Study	-0-	8,400.00	-0-	-0-	
66						
67						
68						
69						
OPERATING TRANSFERS OUT						
70	Payments to Capital Reserve Funds	20,000.00	20,000.00	20,000.00	20,000.00	
71	Municipal and District Court Expenses	23,000.00	23,355.03	24,275.00	24,275.00	
72						
73						
74						
75						
MISCELLANEOUS						
76	Municipal Water Department	52,500.00	56,016.65	57,500.00	57,500.00	
77	Municipal Sewer Department	46,500.00	47,195.73	50,500.00	50,500.00	
78	FICA, Retirement & Pension Contributions	20,600.00	21,967.15	27,600.00	27,600.00	
79	Insurance	40,400.00	37,917.13	41,920.00	41,920.00	
80	Unemployment Compensation	2,000.00	1,759.57	2,400.00	2,400.00	
81						
82						
83						
84						
85	TOTAL APPROPRIATIONS	\$ 1,226,569.	1,217,555.37	1,363,693.	1,388,711.	

Less: Amount of Estimated Revenues, Exclusive of Taxes (Line 134) _____

Amount of Taxes to be Raised (Exclusive of School and County Taxes) _____

BUDGET OF THE TOWN OF Lancaster, N.H.

BUDGET FOR TOWNS WHICH HAVE ADOPTED THE PROVISIONS
OF THE MUNICIPAL BUDGET LAW

SOURCES OF REVENUE		Estimated Revenues 1981 (1981-82)	Actual Revenues 1981 (1981-82)	Selectmen's Budget 1982 (1982-83)	Estimated Revenues 1982 (1982-83)
TAXES					
86	Resident Taxes	\$ 19,700.00	15,630.00	19,700.00	19,700.00
87	National Bank Stock Taxes	2,000.00	1,945.32	2,000.00	2,000.00
88	Yield Taxes	4,311.00	4,869.90	4,000.00	4,000.00
89	Interest and Penalties on Taxes	24,800.00	24,072.63	24,800.00	24,800.00
90	Inventory Penalties				
91					
92					
INTERGOVERNMENTAL REVENUES					
93	Meals and Rooms Tax	29,391.00	29,391.26	29,400.00	29,400.00
94	Interest and Dividends Tax	57,309.00	57,309.76	24,700.00	24,700.00
95	Savings Bank Tax	12,785.00	12,785.37	12,780.00	12,780.00
96	Highway Subsidy	27,424.00	27,370.10	24,570.00	24,570.00
97	Railroad Tax	40.00	40.04	600.00	600.00
98	Town Road Aid	4,000.00	-0-	4,000.00	4,000.00
99	Class V Highway Maintenance (Duncan)				
100	State Aid Water Pollution Projects	110,648.00	110,648.00	106,181.00	106,181.00
101	Reimb a/c State-Federal Forest Land	1,750.00	2,226.51	1,750.00	1,750.00
102	Other Reimbursements				
103	Business Profits Tax	166,621.00	166,621.19	153,300.00	153,300.00
104					
105					
106					
107	Federal Grants	-0-	8,400.00	-0-	-0-
108	C. E. T. A.	9,000.00	1,086.96	-0-	-0-
109					
110					
111					
LICENSES AND PERMITS					
112	Motor Vehicle Permit Fees	70,000.00	73,433.00	73,000.00	73,000.00
113	Dog Licenses	1,200.00	1,342.50	1,300.00	1,300.00
114	Business Licenses, Permits and Filing Fees	1,040.00	711.50	700.00	700.00
115	District Court Returns	8,600.00	11,301.58	12,500.00	12,500.00
116	Ambulance Fees	16,850.00	21,858.30	18,000.00	18,000.00
117					
CHARGES FOR SERVICES					
118	Income from Departments	6,000.00	6,000.00	6,000.00	6,000.00
119	Rent of Town Property	1,800.00	4,260.00	2,400.00	2,400.00
120					
121					
122					
MISCELLANEOUS REVENUES					
123	Interest on Deposits	50,100.00	53,829.72	57,100.00	57,100.00
124	Sale of Town Property				
125	Col. Town Income	142,034.00	142,034.00	148,710.00	148,710.00
126	Parking Meter Income	2,300.00	1,465.15	1,500.00	1,500.00
OTHER FINANCING SOURCES					
127	Proceeds of Long-Term Debt	22,000.00	-0-	64,000.00	64,000.00
128	Income from Water and Sewer Departments	99,000.00	122,854.46	105,500.00	108,000.00
129	Withdrawal from Capital Reserve	-0-	-0-	30,000.00	30,000.00
130	Revenue Sharing Fund	53,500.00	54,712.00	53,200.00	53,200.00
131	Fund Balance	28,000.00	28,000.00	10,000.00	10,000.00
132					
133					
134	TOTAL REVENUES AND CREDITS	\$ 972,203.00	984,199.25	991,691.00	994,191.00

Board of Assessors

The Board of Selectmen-Assessors are charged with the responsibility of fairly and equitably assessing all taxable property at its full and true value. The assessors have accomplished that very difficult task well. The gross assessed valuation of taxable property reached \$28,569,447.00. Removed from the gross figure was, \$1,179,215.00 for current use assessments; \$22,500.00, blind exemptions; \$355,450.00 of valuation for elderly exemptions and solar exemptions totaled, \$9,000.00, making a net taxable valuation of \$27,003,282.00. The equalization survey shows the town is assessing at 50 percent of full value.

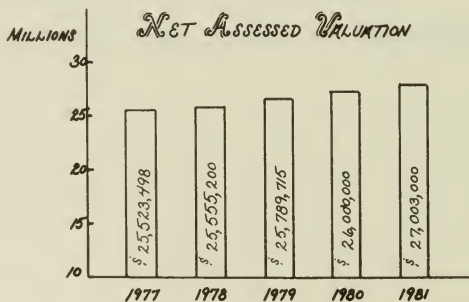
The current use assessment law offers land owners, who qualify, an assessment on their land at its current use, i.e., farm land, forest land, etc., not taking into consideration the location of the land or its true value or market value. The range of valuations of these lands are determined by the Current Use Advisory Board. Land to qualify must first meet the criteria established by that Board. The law also contains a provision for a land use change tax of 10 percent, which becomes due if the land changes to a non-qualifying use. Applications for current use assessment must be made each year before April 16th to be eligible or to continue eligibility.

The elderly exemptions are for those property owners who have reached the age of 68 and do not have a combined income of more than \$6,000.00, or for a single person more than, \$5,000.00, and do not have assets in excess of \$35,000.00. Applications are required and must be filed before April 16th, each year, application forms are available at the Town Office. The elderly exemption is \$5,000.00, and is not reduced by the equalization figure.

The Board approved a total of 271 applications for veteran's exemptions four at \$700.00 for service connected disability, 267 at \$50.00 per application or less. The exemption is on taxes and the total taxes exempted was, \$16,150.00.

The Board assessed the \$10.00 Resident tax to all known persons between the ages of 18 and 65.

The Board of Assessors held meetings to receive inventories of taxable property forms and answer all inquiries relating to them. Other meetings were arranged for particular situations involving assessments. The Board attended meetings conducted by the N.H. Department of Revenue Administration.



Taxes, Revenues and Tax Rate

Property Taxes: The 1981 property taxes committed to the Tax Collector was \$1,647,958.00. Add to that amount, \$16,150.00 for approved Veterans Exemptions, and \$28,998.00 of overlay for abatements and refunds, making the gross property taxes \$1,693,106.00. The school's share of the tax was \$1,258,905.00, the Town received \$421,327.00 and the Coos County, \$133,897.00.

Federal Revenue Sharing: The town received \$53,500.00 in Federal Revenue Sharing, including interest earned on the fund of \$1,385.00.

Other Taxes: The \$10.00 Resident tax committment was \$19,700.00. Interest and dividends tax returned, \$57,309.00. Rooms and Meals Tax receipts dropped from an estimate of \$44,350.00 to \$29,331.00, caused by a change in the distribution formula by the N.H. Legislature, giving a greater percentage to the State. Savings Bank Tax \$12,785.00, and Highway Subsidy (gas tax reimbursement), \$27,424.00. Only the resident tax is collected locally. A complete list appears under the summary of receipts.

Revenues: Motor vehicles permit fees increased this year, and is the single highest local revenue producing item, this year's yield was \$73,433.00. Others include district court returns \$11,301.00, interest on taxes \$24,072.00, interest earning from the bond issue money \$38,100.00. These and others are found in the statement of estimated and actual revenues.

Tax Rate: The approved 1981 tax rate was \$62.70 per \$1,000.00 of valuation. The rate for each entity of government was: Municipal \$15.60, School \$42.40, and County \$4.70. The tax rate is determined by applying the total net amount of money necessary to be raised by property taxes to the net taxable valuation of the Town. The 1981 property taxes totaled \$1,693,106.00 and the net taxable valuation was \$27,003,282.00.

1981	→	6.27
1980	→	6.03
1979	→	5.45
1978	→	5.30
1977	→	4.60

Tax Rates

Budget Summary

A summary of the Town's, School's, (Lancaster's share of the White Mountains Regional School District), and Coos County (Lancaster's share), budgets are listed below. The previous year is included for comparison.

<u>SCHOOL</u>	<u>1981</u>	<u>1980</u>
Total Budget W.M.R.S.D.	\$3,732,273.00	\$3,273,130.85
Lancaster Share	1,641,230.00	1,475,677.94
Less: Revenue	222,065.00	200,691.90
Less: Foundation Aid	158,573.00	98,977.85
Less: Foster Children Aid	2,460.00	1,680.00
Plus: Property Adjustment	773.00	772.62
	<hr/>	<hr/>
	\$1,258,905.00	\$1,175,100.81
Less: Appl. Business Profits Tax	115,135.00	111,406.22
	<hr/>	<hr/>
Net Raised by Property Taxes	\$1,143,770.00	\$1,063,694.59
 <u>TOWN</u>		
Total Appropriations	\$1,226,569.00	\$1,247,990.44
Less: Revenues	807,242.00	815,767.00
	<hr/>	<hr/>
	\$ 419,327.00	\$ 432,223.44
Less: Appl. Business Profits Tax	43,321.00	41,979.16
	<hr/>	<hr/>
<u>NET</u>	\$ 376,006.00	\$ 390,244.28
Plus: Veterans Exceptions & Overlay	45,598.00	26,754.00
	<hr/>	<hr/>
Amount Raised by Property Taxes	\$ 421,604.00	\$ 416,998.28
 <u>COUNTY</u>		
Lancaster Share Coos County Budget	\$ 153,650.00	\$ 95,648.00
Less: Appl. Business Profits Tax	8,164.00	8,072.91
	<hr/>	<hr/>
Amount Raised by Property Taxes	\$ 145,486.00	\$ 87,575.09

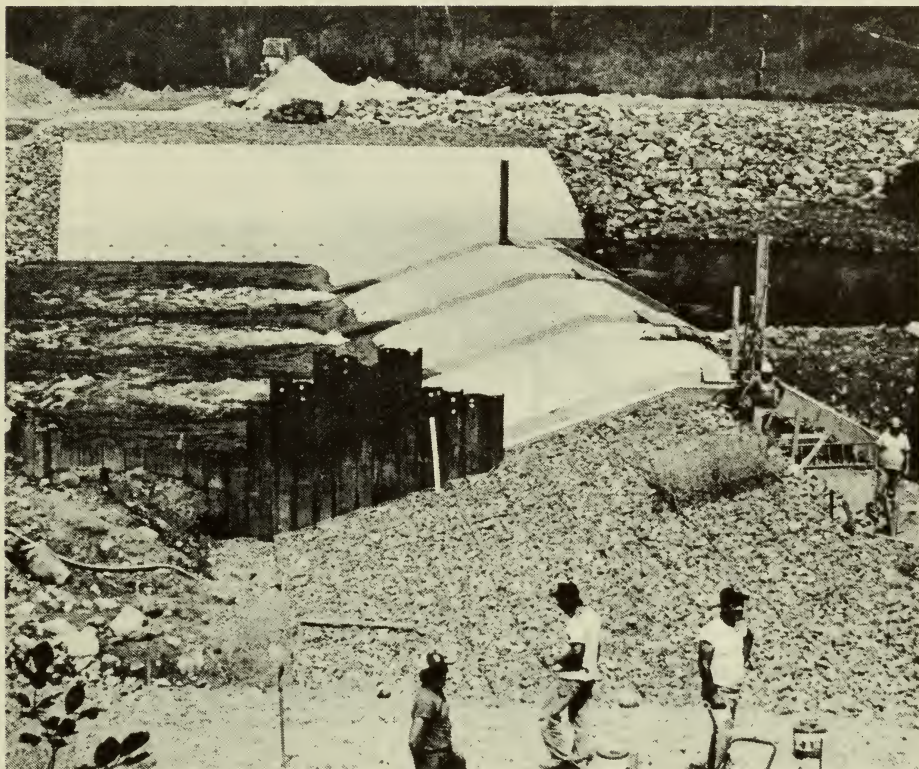
The amounts raised for veterans exemptions and overlay are included in the amount of property taxes and reflected in the tax rate of the Town only.

1981 Gross Property Taxes \$1,693,106.00

	School	Town	County
Percent of Property Taxes	68 percent	24.5 percent	7.5 percent

SUMMARY OF VALUATIONS

	1981	1980
Lands	\$ 5,881,175.00	\$ 5,817,150.00
Buildings (Incl. House Trailers)	21,168,350.00	20,254,425.00
Electric Plants	914,022.00	905,950.00
Pipe Lines	410,200.00	410,200.00
Machinery	195,700.00	195,700.00
TOTAL VALUATION	\$ 28,569,447.00	\$ 27,583,425.00
Less: Current Land Use Assessmnt.	1,179,215.00	1,171,960.00
Less: Elderly Exemptions	355,450.00	371,750.00
Less: Blind Exemptions	22,500.00	22,950.00
Less: Solar Exemptions	9,000.00	9,000.00
NET TAXABLE VALUATION	\$ 27,003,282.00	\$ 26,007,765.00

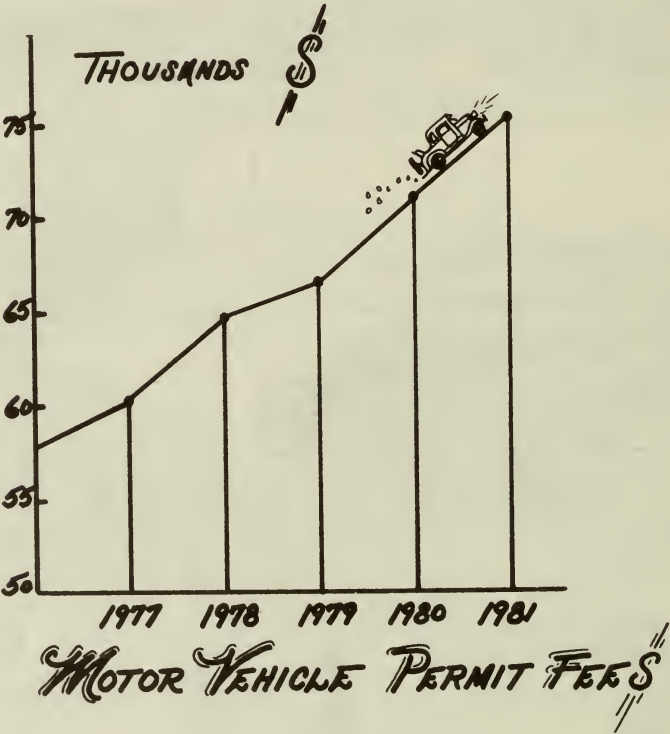


Town Clerk's Report

Revenue taken in at the Town Clerk's Office continues to increase. From the issuance of Motor Vehicle Permits, the sum of \$73,432.00 was taken in as revenue. The licensing of dogs brought in \$1,342.50. Candidates running for Town Offices paid \$7.00 in filing fees.

Total Revenues \$ 74,781.50
Paid to Treasurer \$ 74,781.50

VITAL RECORDS	<u>1979</u>	<u>1980</u>	<u>1981</u>
Births	208	221	180
Marriages	50	33	49
Deaths	122	111	107



Semi-Annual Tax Billing

Why semi-annual tax billing and what does it mean to the Town to have adopted it!

Semi-annual tax billing was adopted to improve the Town's cash flow and to significantly reduce the cost or eliminate entirely, the need to borrow short term money or to borrow less for a shorter term.

The Town borrowed, for a short term, \$400,000.00, early 1981, allowing investment of part of the funds until needed. The cost to borrow the funds was, \$12,000.00. The invested funds returned \$11,764.00 for a net cost, to the Town of \$236.00. The previous year, the Town borrowed \$575,000.00, at a cost of nearly \$20,000.00, the year before, it was \$450,000.00, and the cost was over \$14,200.00. Some tax money received by July, was invested and earned over \$3,900.00 and part of the 2nd billing receipts were invested and is earning interest. Add the earnings to the \$20,000.00 cost of borrowing, that did not have to be spent, and it totals in excess of a \$23,000.00 savings for the people or nearly \$1.00 on the total tax rate. From this, it is obvious the cash flow problem improved.

Did the change to semi-annual tax billing cost the property owner more? The answer is No. The first saving was the \$20,000.00 cost of borrowing and the second being the earnings from investment, together they reduced the tax rate by approximately \$1.00. Using two examples of property assessments, one at a value of \$20,000 and one at \$30,000 and applying the 1981 tax rate of \$62.70, the first paid \$1,254 in taxes and the second, \$1,881. If the tax rate was \$63.70, adding the \$1.00 to the rate, the taxes on the two properties would have been, \$1,274 and \$1,911, a difference of \$20.00 and \$30.00.

Assume the same two properties had one half of the 1981 tax in a savings account for the 5 month period, between July 1st and December 1st, savings accounts pay an average of 5.5 percent interest, the interest on \$627.00 would have been \$14.35 and on \$945.00, \$21.70. The difference in what was saved in taxes and lost in interest earnings favors semi-annual tax billing.

It is not conducive to sound financial management when the greatest part of income to operate the Town, school and County becomes due and payable at the end of the Town's fiscal year. Semi-annual tax billing was a sound and responsible move.

The procedure is not without problems and added costs; it almost doubles the record preparation and of course, the cost of materials and postage must be considered, although small when considering the return.

Planning and Zoning

PLANNING

The Lancaster Planning Board conducts monthly meetings each second Tuesday of each month beginning at 7:30 P.M. The hearings are held in the District Court Room, second floor of the Town Hall, and are open to the public.

Land owners planning to subdivide their land are reminded that subdivision approval is required prior to a sale.

The Planning Board approved 8 land sub-divisions with a total of 20 lots. One proposed sub-division was withdrawn prior to final action.

The Planning Board held a public hearing on two proposed amendments to the Zoning Ordinance and one amendment to the flood plain ordinance.

The Board adopted Gravel Pit regulations after a public hearing, which requires approved plans for opening a gravel pit and plans for restoration of new and existing pits.

ZONING

The Zoning Board of Adjustment held 11 public hearings in response to appeals for 6 variances, 4 special exceptions and 1 for termination of an earlier approved special exception.

The 6 variances included, requests for lot frontage of less than the required footage and to build closer to the lot line than provided by the Ordinance; all were approved. A request to locate a mobil home in an agricultural district was denied.

A special exception for industrial use in an agricultural district was approved, while requests for multi-unit housing was denied.

A reminder that permits are now required from the N.H. Energy Office for new buildings and substantial additions to existing buildings. Another requirement by law, is that new homes must have smoke detectors.

The Building Inspector received 31 applications for building permits. Five had to be referred to the Zoning Board of Adjustment, while permits were issued for others for new structures, additions to existing structures and renovations. A summary of the permits and the estimated values follows:

Permits Issued	Estimated Costs
2 Single Residential Family Units	\$ 61,500.00
7 Additions and Alterations	28,000.00
1 Garage	5,000.00
3 Commercial Buildings	240,000.00
2 Commercial Additions	8,000.00
1 Swimming Pool	5,000.00
1 Government Building	25,000.00
TOTAL	<hr/> \$372,500.00

North Country Council, Inc.

North Country Council assisted the Town of Lancaster by coordinating the Industrial Park Feasibility Study; prepared an application to HUD for Community Development Block Grant funds; coordinated and supervised a Downtown Improvement Program; and provided information on solid waste and proposed amendments to the Zoning Ordinance.

The past year was a busy one for the Council in terms of providing a variety of information and technical assistance to the towns in our region. For nine months, the Council had an active Business Development Program with a staff member contacting industries in southern New Hampshire and northeastern Massachusetts to discuss the characteristics and advantages of the region's growth centers and labor force. As a result, several companies expressed serious interest in locating their industries in the North Country. The Council was also very active in other aspects of economic development, including initiation of an industrial park study in Lancaster and providing assistance to the Littleton Industrial Development Corporation in expanding their Park. An application was prepared and submitted to the Economic Development Administration for a \$600,000 Revolving Loan Fund to help finance the location of industries in growth center communities.

The mainstay of our assistance to towns has been community planning. The Council staff met throughout the year with planning boards, boards of adjustment, and master plan committees to discuss solutions to local community issues - such as zoning, subdivision review, sign, parking and mobile home regulations, recreation and more. The Council organized a seminar for Coos County towns on the subdivision review process in April. After the amendment of the subdivision law during the recent legislative session, we sponsored three subregional seminars on the new procedure for subdivision review. Fact sheets on both the new mobile home law and the new subdivision law were prepared and sent to the planning boards and selectmen.

In the area of solid waste, the Council continues to provide assistance to numerous communities by helping them find cost-effective solutions to the solid waste problem, such as sanitary landfill, incineration, and resource recovery. The Council has also worked with legislators to draft appropriate amendments to the recently-passed solid waste law. In the area of transportation, the Council has continued to encourage the state to improve regional highways. The Council has worked in support of commuter air service to both the Berlin Airport and the Whitefield Regional Airport. The Council worked with the Railroad Division of the DPW&H to encourage the retention and improvement of rail service on the state-owned lines in our region and also to improve other important lines, such as the Conway Branch line.

In the area of community development, the Council prepared four applications for community development assistance in 1981 with one, the development of a water supply for Whitefield, receiving full funding from HUD. The Council has been keeping up on the proposed regulations to the Small Cities Community Development Program so that communities in the North Country may benefit from the grant monies as they become available through this program.

In the area of housing the Council has initiated a survey to determine the potential for rehabilitation of existing units in towns as an alternative to the traditional approach of building new housing units. There appears to be general support from the area selectmen for this type of moderately-priced housing project. Energy continues to be a very important project of the Council with NCC acting as a coordinator and clearinghouse for energy conservation and planning information.

During this past session, State Legislators requested our comments on certain bills such as the proposed enterprise zone and the amendments to the Industrial Development Authority legislation. NCC continues to be active in such groups as the National Association of Regional Councils, the NH Environmental Law Clinic, and New Hampshire Regional Planning Commissions, in order to bring valuable information and services to our communities.

The Council is a very cost-effective local organization, as was shown by a recent survey which showed that for every dollar that was appropriated by towns in 1980, almost six dollars in services were provided by the Council. As in the past, the Council's major emphasis will continue to be technical assistance and information on municipal planning and development for local governments, especially selectmen, planning boards, and other related groups. The Council staff is always available to meet with local officials to discuss projects and needs of the towns and ways in which NCC can provide assistance.

On behalf of the Council and its Board of Directors, we want to thank you for your support during the past year and hope that the Town will continue to use the services of NCC during 1982. Please feel free to contact either one of us or the Council staff in Franconia at 823-8108 or 823-5566.





Elections and Registration

Town Meeting: The 1981 Town Meeting opened the polls, 10:00 A.M., March 10, 1981, for voting by official ballot for the election of all Town Officers. The voting continued until 7:00 P.M., at which time the meeting opened to act on the remaining articles in the Town Meeting Warrant.

The total official ballots cast were 588, which included 14 absentee ballots. The results were:

Selectmen	John P. Martin	3 year term
Town Clerk	Dorothy H. Willson	3 year term
Town Treasurer	Michael W. Nadeau	3 year term
Trustee of Trust Funds	Dennis G. Merrow	3 year term
Library Trustee	Beth Hancock	3 year term
Emmons Smith Fund	Eleanor D. Kenney	3 year term
Budget Committee (3)	Earle K. Amadon	3 year term
	Lee E. Eastman	3 year term
	Janet Ouellet	3 year term
	Ronald N. Bailey	3 year term
Col. Town Spending Committee (3)	Grace M. Lee	3 year term
	Clifford A. Rowe	3 year term
Col. Town Investment Committee	Robert C. Rich	indefinite

The evening business session opened at 7:00 P.M. with moderator Robert D. Calamari presiding and the remaining warrant articles were considered.

The meeting authorized the Selectmen and Town Treasurer to borrow money in anticipation of tax receipts and authorized the Selectmen to dispose of any real estate acquired by tax collector deed.

The article asking authority to withdraw from the Revenue Sharing Fund of \$53,500.00, won approval. The set offs against appropriations were town officers salaries, \$4,500.00, New Equipment \$21,500.00, Fire Department, \$2,500.00, Public Safety, Police \$19,500.00 and Highway Maintenance, \$5,500.00.

The meeting authorized the Board of Selectmen to apply for, accept and expend funds that may become available from Federal and State sources.

The voters by written ballot approved funds by issue of long term note to reconstruct a bridge on Grange Road, over Burnside Brook, at an estimated local cost of \$22,000.00. The Bridge is located on a State maintained road and after construction, the responsibility becomes the States. The State and Federal governments share in the construction costs; the Federal share is 70%.

Approval of an \$8,000.00 appropriation for energy saving projects in town buildings was received. The program is sponsored by E.D.A. and makes available funds for implementation of energy conservation measures. The cost sharing is 80% Federal dollars and 20% local.

An article asking for a \$1,500.00 appropriation for Lancaster Day Care Center to purchase certain equipment, won approval by a division of the house after a motion to vote by written ballot failed.

An amendment to the budget article for \$1,500.00 to aid the White Mt. Region Association efforts, received approval after discussion. The budget submitted by the Budget Committee was approved with the additions voted earlier, the final total figure was \$1,226,569.00. The estimated amount to be raised by property taxes is \$398,534.00. The meeting then authorized the Board of Selectmen to expend the money raised and appropriated.

The Town Meeting adjourned at 8:20 P.M.





District Court

The Honorable Walter D. Hinkley is Justice of the Lancaster District Court, the Honorable Paul F. Donovan is Associate Justice, and Mr. George Carter is the Clerk. The expenditures of \$23,355.00, made by the Town, was for the salaries of those court officers, office equipment and the audit. The following show the receipts of the Court and how the funds were distributed and expended.

RECEIPTS DURING THE YEAR

Fines and Forfeitures	\$ 22,613.00	
Penalty Assessment & Fees	3,360.00	
Town Appropriation	<u>23,000.00</u>	\$ 48,973.00

DISBURSEMENTS & EXPENDITURES

Salaries of Court Officers	\$ 22,237.00	
N.H. Division of Motor Vehicles	10,848.00	
Penalty Assessment sent Treasurer	2,198.00	
N.H. Fish & Game Department	196.00	
Special Justices	120.00	
Office Equipment	399.00	
Printing & Supplies, Telephone, etc.	979.00	
Postage & Box Rent	653.00	
Dues, Bonds & Other	881.00	
Audit & Miscellaneous	719.00	
Witness Fees	<u>847.00</u>	\$ 40,077.00
Paid Town of Lancaster		<u>9,205.00</u>
		\$ 49,282.00

Police Department

Your Police Department is greatly appreciative of the support given by the majority of the citizens of Lancaster. The special concern and sincere interest generated toward us by the citizenry, helps to foster better morale and build more "esprit de corps" within the rank and file. This interest lends itself to bigger and better accomplishments and more efficiency within the Department.

To show our appreciation for your support, we continue to upgrade our professional standards so that you can have one of the best trained and informed Police Departments in the State. During the past year, two men graduated from the ten week Police Academy, held in Portsmouth. Other officers attended school in Concord given by the New Hampshire Police Standards and Training Council. Schools attended ran from one to two weeks in length and included accident investigation, breathalyzer operation, fire arms instruction, Police Court prosecution, Juvenile Delinquency prosecution, Officer survival, Crime Scene-first response, Management issues and Forensic medicine. The Department was contacted by the NHPS & TC to run the part-time officers school in Lancaster. All part-time officers from town attended and have been certified. At this time, all full and part-time officers have been certified by the State. Also this year, all personnel attended a fire arms course conducted by the Department and all qualified. We also held our regular monthly in-service training to keep abreast of the changes in law enforcement, and to evaluate the effectiveness of the Department.

We thank the anonymous donor for the generous donation made to our training fund, which provided the Department with equipment to assist in conducting training sessions.

The ever increasing demand for Police Services is the by-product of the moods of the people, the influx of transients into our town, unemployment in the area, changing patterns of family life and a complete disregard for other peoples' rights. These are happenings that lend themselves to higher crime and a taxing strain on your Police Department. Again, as in the past, there was an increase in calls for Police Services. The number of complaints and calls received in 1981 was, 1,881, an 8.5 percent increase over last year. It is disturbing to note, that a good share of these increases are coming on calls for the so-called serious crime categories, theft, assaults and burglary. These are trends that are being felt all across the country.

There was no increase in motor vehicle accidents this year and we are proud to note that there were no fatalities.

A project, which was undertaken by the Department, and one that we are proud of, was the renovations of our Police Station. Through many man hours, donated by the members of the Department, the station was transformed into a somewhat presentable and workable establishment. These renovations, because of the volunteer work, were done at a substantial savings to the town and will suffice until a new Police Station can be erected.

Your Police Department is responsive to your needs and problems as you go about your daily lives. While the Departments tasks are governed by law, the policies formulated to guide the enforcement of law must include consideration of the public will. This responsiveness must be manifested at all levels of the Department by the willingness to listen and by the genuine concern for the problems of all individuals and groups. The total needs of your community must become an integral part of the Police Department, programs, designed to carry out the mission of better law enforcement and make Lancaster a desirable place to live. To this end, we set our goals.

COMPLAINTS FILED - 1881

Animal (dog, cat, etc.)	191
Family	149
Juvenile	136
Theft and unauthorized entries	148
Breach of peace (assaults, disorderly conduct, etc.)	298
Bad checks	183
Missing persons (runaway)	3
Prowler	28
Harrassment	76
Suicide	0
Attempted suicide	4
Stolen vehicles	10
Hit and run	8
Miscellaneous	652

OTHER ACTIVITIES - 1206

Motor vehicles checked	216
Motor vehicle warnings	121
DE tags issued	56
Emergency blood runs	43
Assistance to sick and injured	82
Assistance to motorists in trouble	103
Doors and windows found open	112
Parking tickets issued	109
Assistance to other departments	141
Breath test given	32
Escorts	57
Relays	134

MOTOR VEHICLE COURT CASES - 212

Speeding	80
Non-inspection	36
Operating without a license	10
Operating without a motorcycle license	3
Driving under the influence	19
Operating without headlights	1
Unregistered motor vehicle	19
Operating after Revocation	2
Operating after Suspension	4
Operating without corrective lenses	2
Operating an unregistered snow machine	1
Reckless Operation	2
Failure to stop for police	3
Unsafe tires	8
Failure to yield	5
Passing on the right	2
Failure to yield to pedestrian	1
Solid Line	7
Stop sign	1
No protective eye gear	3
Misuse of plates	2
Hit and run	1

ACCIDENTS - 111

Property damage under \$300.00	43
Property damage over \$300.00	42
Property damage listed at total	26
Accidents involving pedestrians	2
Number of accidents involving animals	8
Accidents resulting in fatalities	0

CRIMINAL COURT CASES - 195

Theft (unauthorized taking, services, stolen property, etc.)	9
Unauthorized entries (burglary, trespassing, etc.)	14
Fraud (forgery, bad checks, on creditors, etc.)	73
Obstructing government operation (resisting arrest, apprehension)	7
Breach of peace (disorderly conduct, intoxication, etc.)	5
Assault (simple and aggravated)	33
Sexual Assault	4
Destruction of property (criminal mischief)	4
Possession of controlled drug	3
Manufacturing a controlled drug	2
Failure to answer summons	2
Juvenile cases	27
Public Indecency	1
Possession of alcoholic beverage	10
No fireworks permit	1
Procuring alcohol	1



Fire Department

The Department answered a record number of calls during the year, with a total of 110, which is a record for over fifteen years. Some very serious structural type fires were handled with a great deal of professionalism, resulting in the saving of a great deal of property.

Four members of the Department were certified as N.H. State Fire Service Instructors this year and will be able to conduct "in house" fire training with State certification resulting.

Department members tackled the new addition to the station this spring, which was made possible through donations from people in Lancaster for the most part. Nearly \$4,000.00 was donated for this project and the total cost when finished, will be close to \$5,500.00. None of the money required for this project came from taxation. The many hours of labor donated by fire department members, shows what Lancaster's Fire Department is all about.

Long time Fire Chief Jason Gessner passed away during this year and the many years of his fire service to the Town of Lancaster, will live on forever in true fire service tradition. Through many memorial contributions that were made to the Department in his memory, we have been able to purchase some additional equipment which will be dedicated early in 1982.

Heat loss around the Fire Station bay doors had been a problem and this year we eliminated a very large portion of the problem through installation of flexible rubber door weather strips.

The Department personnel traveled around the State to participate in competitive muster events. A local womens muster team also did fine work. A total of seventeen trophies were brought back to the Station, won by both teams. The 1934 Maxim Pumper was transported through the courtesy of White Mountain Mack, Inc., to many fire department events in New Hampshire and brought trophies home. This is the first pumper that Lancaster had and is still in service.

Plans are being made to restore the Maxim fire engine to its original condition over the next two or three years, which will be done by the Fireman's Association.

Fire prevention projects were carried on as in the past, with many classes being conducted by department members and visits to the fire station by many groups of children.

Woodburning was responsible for an increased amount of related fires and chimney fires alone took a jump close to 200 percent from last year. The Department inspected an increased number of woodstove installations and made recommendations for a safer operation in a number of cases.

Nineteen Eighty Two, will bring a stepped up program involving smoke detectors for early fire warning. With new legislation, which requires smoke detectors in new building construction, the Department is in hopes that everyone will get into the smoke detector kick and place one in their home.

A tank truck for rural water supply had to be replaced this year and a good used tanker was purchased and placed into service. The new tanker has a capacity of 2,200 gallons. A quick-dump valve was installed by department members. The tanker will be lettered next year and other finishing touches taken care of.

One new fire alarm box was added to the system from the Country Village Health Care Center. The code for this box is number 46.

Chimney Fires	32
Oil Burners	6
Structural Fires	7
Smoke Scares	1
Electrical Fires	5
Auto Fires	8
Grass Fires	1
Mutual Aid	4
Bomb Threats	1
Auto Accidents	2
False Alarms	16
False Alarms (Malicious)	1
Wood Stove	11
Others	15

Public Works

Highway Department

The Highway Department personnel devoted several weeks preparing the solid waste transfer station, located at the old dump site. Construction of a ramp to provide an area to dispose of waste in semi-trailers required trucking material from off-site and cutting, hauling and shaping timber. The timber was taken from Town owned lands.

Closing of the old dump remains to be accomplished. Among the requirements to meet the State's Solid Waste Bureaus regulations, is a cover of two feet of material, the last 6 inches of material must be capable of supporting vegetation.

The Town Road Aid Program, a State Aid program, was delayed this year, because of the time spent at the transfer station. The program will continue next year.

The return of at least a normal winter saw snow plows frequently, particularly during December. Salting and sanding streets was a usual function. Unlike the previous winter, which gave us little snow, the beginning of this season indicates clearly, a winter of snow aplenty.

Spring cleaning of sand from the streets and sidewalks after winter application, was the usual responsibility, followed by cleaning parks, patching streets, cleaning drains, ditches and roadsides.

The summer brought resurfacing with liquid asphalt of certain streets and rural roads. Gravel roads were given an application of calcium chloride for dust control and compaction; and graded as needed.

Many services are performed by the highway personnel from repairs and maintenance of equipment, to the installation of street drains and many others in between.

Water Department

The water system functioned well and service interruption was minimal. The quality of water was satisfactory and safe. Such problems as occassional organic debris in water are nuisance problems, but not health problems. Flushing water mains to minimize the problem was carried out. Continued testing of the water is required.

Several old service lines were replaced with copper pipe for long life and improved service. Two old hydrants were replaced.

The Department personnel perform sewer line maintenance work and also, assist the highway department during the winter months.

Municipal Cemeteries

The maintenance costs of Municipal Cemeteries and income, is included in the statement below. Of the total, \$2,500.00 was raised by taxation, the balance from other sources. The cemeteries include the Wilder, Main Street, Summer Street Cemetery and No. 10 on the Martin Meadow Pond Road.

Revenues

Perpetual Care	\$ 2,450.00	
Burials	2,460.00	
Sale of Lots	2,000.00	
Care of Lots	616.00	
Interest Income	1,760.74	
Miscellaneous	<u>6.00</u>	
		\$ 9,292.74

Other Financing Sources

Interfund Transfer

General Fund	\$ 2,500.00	
Town Trusts	<u>27,626.00</u>	
<u>Total Revenues and Other Sources</u>		<u>30,126.00</u>
		<u>39,418.74</u>

Expenditures

Salaries and Wages	\$ 19,963.81	
Employee Benefits	2,236.00	
New Equipment	1,885.00	
Equipment Rental	900.00	
Supplies	768.64	
Repairs and Maintenance	410.78	
Utilities	289.29	
Insurance	236.00	
Miscellaneous	<u>1,899.00</u>	
		\$ 28,588.52

Other Uses

Interfund Transfer

Town Trusts - Perpetual Care	2,450.00	
<u>Total Expenditures and Other Uses</u>		\$ <u>31,038.52</u>

Excess of Revenues and Other Sources

Over (Under Expenditures and Other Uses) 8,380.22

Fund Balance - January 1, 1981 47,941.00

Fund Balance - December 31, 1981 \$ 56,321.22

Public Welfare

TOWN WELFARE: The economic condition of the country and changes in the State Welfare Programs and its regulations, caused a significant increase in local welfare costs. The town assisted 51 welfare families, involving 59 adults and 62 children. The assistance ranged from assisting persons in nursing homes to foster homes and special youth programs. The care of 6 juveniles, outside the home, was ordered by the Courts.

Most cases are of short duration, assisted until accepted under a State aid program, other programs, or until employment is found. Applicants for local assistance must meet established guidelines to become eligible.

Two local funds, administered by committees, help keep local costs to a minimum.

Some recipients of public assistance, physically able to work, are assigned work responsibilities to offset assistance received. Certain assets of some recipients may be attached, and if later sold, the Town receives reimbursement for the assistance given, plus interest. This year, one lien on real estate was released after satisfaction of the lien. Reimbursement by recipients for assistance totaled \$1,821.00.

The Medicaid Program helps reduce local costs, the program is designed to assist persons who do not have the means to provide for their medical care, or who do so only at a great financial sacrifice. Through this program, pharmaceutical, laboratory, skilled nursing home care and physician's services are supplied in whole, or in part. In determining eligibility for these services, certain limitations have been established on the amount of annual income and assets that persons may have. The program was capped this year, limiting the length of stay and the number of admissions in hospitals and for medication.

STATE WELFARE ASSISTANCE: The N.H. Department of Health & Welfare, Division of Welfare, administers the Old Age Assistance program, which is financed jointly by Federal, State and local governments. The State administers aid to families with dependent children and aid to qualified disabled people. Information concerning these program may be received by contacting the N.H. Division of Welfare, 45 Central Street, Woodsville, N.H., 03785, Telephone 1-800-552-8959.

The town is assisting in support of an average of 12 recipients of the Old Age Assistance program, aid to aliens program, and the disability program. There was an average of four recipients under Nursing Home care.

FOOD STAMPS: Lancaster residents may contact the N.H. Division of Welfare, Woodsville, N.H., Telephone 1-800-552-8959, for an appointment to apply for food stamps. They should telephone for an appointment so a determination can be made if anyone thinks they may qualify.

The Federal Fuel Assistance program for eligible low income families and for qualifying elderly persons, was available through the Community Action Program.

Weeks Memorial Library

Librarian's Report

There have been no major changes in either the library building or staff this year.

Book circulation has risen, which is very gratifying. The adult department circulating, 22,000 books and the juvenile department, 8,000.

The price of books is rising at a really horrendous rate, so consequently, we are forced into purchasing more and more paper back titles and even these are becoming more expensive.

The library continues to have its weekly Thursday morning story hour for the pre-school set, led by Mrs. Barbara Robarts; also Mrs. Eva Matthews shows films at the elementary school twice a month. These two library sponsored programs are much enjoyed by the Town's youngsters from pre-school through the grades.

We continue to borrow books from surrounding libraries for our patrons, as well as from the State Library.

The Library belongs to a library cooperative, along with several other North Country libraries. This year we received a sizeable grant to purchase a large selection of books entirely devoted to the local business and professional persons in these northern communities. These are housed at the Littleton Public Library, but are available through each local library for patrons. As soon as the books are purchased and available, a list of all the titles will be available in your library.

Again thank you for your support and patronage during the past year.

Weeks Memorial Library

FINANCIAL STATEMENT

1981

Cash on Hand, 1/1/81

\$ (963.24)

Received From:

Town Appropriation	\$ 21,200.00	
Col. Town Income Spending Committee	2,000.00	
Cert. of Deposit Interest	302.23	
Trustees of Trust Funds -		
1980 Balance	2,780.52	
1981 Advance	1,500.00	
Fines & Photocopier Income	208.40	
Interest Earned-Brackett Fund	5.77	
Shurtleff Fund	26.62	
Linscott Fund	648.00	
		\$ 28,671.54
		<u>\$ 27,708.30</u>

Expenses:

Head Librarian	5,000.00	
Janitor	1,250.00	
Juvenile Librarian	2,200.00	
Assistant Librarian	2,675.00	
Part-Time Assistants	1,934.63	
Books - Adult	6,751.90	
Juvenile	1,290.40	
Periodicals	1,036.84	
Social Security & Other Benefits	1,034.57	
Lights, Telephone, Water & Sewer	914.88	
Heat	2,991.96	
Office, AV Supplies & Misc.	847.20	
Insurance	958.00	
Maintenance	627.95	
		\$ 29,513.33

Cash on Hand 12/31/81

\$ (1,805.03)

Ambulance Service

The Lancaster Ambulance Corps acknowledges with thanks, the many donations made to the Corps. The donations are used to improve patient care and the service by the purchasing of needed supplies and equipment.

We thank the dedicated volunteers of the Lancaster Ambulance Corp for their service to the community and for unselfishly giving many hours standing by, prepared to answer any call. Members of the Corp gave many more hours of their time for further training and for refresher courses.

A summary of calls appears below, which includes emergency calls, patient transfer and accident victims. The service also responds to local fire calls to offer their services, if needed.

SUMMARY OF CALLS

291 Lancaster
9 Jefferson
30 Lunenburg
2 Guildhall
20 Whitefield
8 Dalton
6 Other
<hr/> 366 TOTAL

Receipts

Collections	\$ 21,858.30
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Expenditures

Payroll	\$ 7,372.45	
Clerical	500.00	
Insurance	875.00	
Vehicle Expense (Including Insurance)	4,175.97	
Training	469.40	
Supplies, Equipment & Dues	1,685.46	
Non-Cash	1,200.00	
Depreciation	2,000.00	
	<hr/>	\$ 18,278.28
		<hr/>
		\$ 3,580.02

The towns of Dalton, Jefferson, Lunenburg, Guildhall and Whitefield, contribute to the maintenance and operation of the Ambulance Service, for serving their communities.

Public Health

LANCASTER PUBLIC HEALTH NURSING SERVICE, INC.

The Public Health Nursing Service, Inc. is a voluntary non-profit agency, which is Medicare/Medicaid certified and also maintains a contract with Blue Cross/Blue Shield for skilled services provided to the residents of Lancaster, Whitefield, Jefferson, Dalton, Groveton and Stark. The agency is governed by a Board of Directors elected from the communities served.

Skilled services provided during the year 1981 included 2901 nursing visits, 470 physical therapy visits and 189 speech therapy visits to patients requiring these services in their homes. All care is delivered under a treatment plan established by the patient's local physician. In addition to our care of the sick program, we have been pleased to offer several illness prevention programs.

In conjunction with the State of New Hampshire, Bureau of Maternal & Child Health, 78 children are taking advantage of our Well Child Clinics, which are held monthly. The clinics provide, in addition to the physical examination, hearing, vision, urine screening, developmental testing, nutrition counseling and immunizations to all children in the towns served. Dental clinics are held twice a year and Pre-School Hearing and Vision testing are available each year.

Monthly Blood Pressure Clinics are held in each town served. We have worked closely with local Lions Clubs to provide Adult Health Screening clinics with Lancaster Public Health Nursing Service responsible for any needed follow-up.

Visits to residents of the towns served are based on service needed, regardless of race, color, creed, sex or ability to pay.

As Federal programs are decreased and funding sources become more stringent with their criteria, citizens of our service area are going to look to local resources to assist with health maintenance and illness prevention programs more and more - we will be here, growing and changing to meet your needs.

Debt Service

BOND ISSUE: The principal payment on the Sewer Bond was \$110,000.00, and interest of \$55,575.00. The State of N.H. paid \$109,348.00, as its share of the principal and interest.

LONG TERM NOTES: The remaining long term note for the purchase of a fire truck, was retired this year, the payment was \$5,262.50 for principal and interest.

TEMPORARY LOANS & INTEREST: Interest of \$12,000.00 was paid to borrow \$400,000.00, of short term money. Re-investment of part of the fund returned \$11,763.00. The term of the loan was shorter than usual, because of semi-annual tax billing.

A schedule of Indebtedness follows:

		Sewer Bonds 4.50 percent
Amount of Original Issue		\$2,170,000.00
Date of Original Issue		March 1, 1972
Principal Payable Dates		March 1
Interest Payable Dates		March 1 and September 1
Payable at	Boston Safe Deposit and Trust Company	
Maturities-Fiscal Year Ending	Principal	Interest
December 31, 1982	\$ 110,000.00	\$ 50,625.00
December 31, 1983	110,000.00	45,675.00
December 31, 1984	110,000.00	40,725.00
December 31, 1985	110,000.00	35,775.00
December 31, 1986	110,000.00	30,825.00
December 31, 1987	110,000.00	25,875.00
December 31, 1988	110,000.00	20,925.00
December 31, 1989	110,000.00	15,975.00
December 31, 1990	100,000.00	11,250.00
December 31, 1991	100,000.00	6,750.00
December 31, 1992	100,000.00	2,250.00
TOTALS	\$ 1,180,000.00	\$ 286,650.00

Information Booth

The information booth was operated by Marie Buteau and John Gregory. Activity at the booth kept pace with previous years with people seeking information from most U.S. States and many people from all provinces of Canada, plus other foreign lands. Many interesting people stop and enjoy visiting with the attendant while at the same time, gaining information about the community and area.

Thousand of pieces of material about the Lancaster area, State, County, local and nearby attractions and many, many more are given visitors each year. The Chamber of Commerce furnish appropriate material the remainder of the year.



COL. TOWN RECREATION DEPARTMENT

1981 Annual Report by Superintendent of Recreation

The Col. Town Recreation Department is operated with funds derived from the Col. Francis L. Town Trust Fund. The nine elected members of the Col. Town Spending Committee administer the facilities and programs. The Committee members and I welcome new ideas that will improve services to the community.

We are constantly on the lookout for area people with a skill that they can teach others through a recreation program. If you know of someone with a special talent, have them contact us. Some excellent programs were added recently by using specialist. Tole painting, oil painting, toddler's gym class, ballet, cheer leading, needlepoint, rug hooking, calligraphy and gymnastics are or were taught recently by program specialist. Instructors for special programs receive a fee for their services.

Volunteer leaders, coaches and officials are always needed. The Committee and I would especially like to commend all the good people who are now helping with the Little League baseball program. Late last fall, an indoor soccer program was initiated by Michael Cozort for sixth and seventh graders. Volunteers, adults and students also coach/officiate in our youth basketball intramural leagues.

The Col. Town Players theatre organization is a dynamic group of talented individuals that very successfully produced "OUR TOWN" last spring and "CAMELOT" last fall. Plan to attend their comedy production in late March 1982. New faces as cast or crew members are always welcome. Another adult organization which encourages your participation is the Col. Town Skirts & Flirts square dance club. The square dancers meet on Thursdays from 7-9:30 p.m. with another class open to beginners already planned for September. We would like to share the square dancing "fun" with more Lancaster residents. Plan to join in September for some good fun and exercise.

Caretaker George Murphy welcomed more than 5,200 visitors to the Col. Town Community Camp last summer. We encourage organizations and company's as well as families to plan picnic's at the Community Camp often this summer.

The three shows the Committee brought to Centennial Park last summer to play prior to the Town Band concerts proved very successful. Present plans for 1982 include return visits by the three Little Red Wagon's, a program developed by the University of New Hampshire.

The Col. Town Pool enjoyed another successful season under the leadership of Ellie Emery. The mom/tots swim class was added and was very well received. We are still looking for more adult's taking part in recreational swim periods, particularly after work from 4:00-8:00 p.m. weekdays, and in our adult lesson program. The pool is busy mornings with lessons, afternoons with recreational swimming but quiets down around 4:00 p.m. when the youngsters leave for a quick supper and to participate in one of the youth athletic leagues. Daily and season tickets are available.

The Connecticut Valley Softball League enjoyed another successful season. Their annual spring and fall tournaments attract many visitors to the community. The league used the income from the past tournaments this summer to improve/repair the field lights. The league spent some \$3,200 on new underground wire, a new switch box and their installation.

The Col. Town Little League is discussing the construction of a new equipment storage building between the two Little League - softball fields this spring. Their plans call for the addition of a refreshment stand that would service the baseball and softball leagues. They have already received donations of cement, forms and some of the labor. Anyone interested in helping with this project is encouraged to contact Little League President Ernest Miner or Treasurer Mary Rose Bronson.

Last fall, the Peter Powell Real Estate Agency provided the Col. Town Community House with a "free" energy audit by Richard Bowers. This service, recently added to the Powell Agency's service to it's customers, has provided the Spending Committee with some good direction as it continuously strives to make energy conservation improvements.

Capital improvement plans by the Spending Committee for 1982 include adding insulation at the Community House and closing other energy loss areas, replacing their van, new curtains for the parlor and dining room's, replacement of the camp tractor and new tables for groups to use when utilizing the gym.

The Col. Town Play School program which has been under the leadership of Mrs. Andrea Leaver for all of it's 14 years will be concluded when the current class graduates in May. Andrea, after teaching in a pre-schoolers program for 20 years has decided to direct her energies in other areas. Hopes are that the several other pre-school programs in town can absorb the children who would have been coming to the Col. Town program.

Andrea and I wish to express our appreciation to the Spending Committee members for their leadership and guidance during 1981. We also would like to thank each person who served on the staff during the year for their dedication and interest. A special thanks to the many townspeople who volunteer their time and energies to assist us by serving as volunteer leaders or workers. The Committee and program participants join us in crediting much of the successes our athletic teams have enjoyed to you, "our volunteer leaders," who give of themselves to make more enjoyment possible for the youth of Lancaster.


Louis F. Leaver

Superintendent of Recreation

Colonel Town

Income Spending Committee

Annual Report
Year ended Dec. 31, 1981

INCOME

Trust Fund		\$ 111,973.58
Interest		
Certificate of Deposit	\$ 2,210.05	
NOW Account	555.90	2,765.95
Sales		
Tractor, Trophies, Floor Finish		443.00
Camp Fees	591.37	
House Fees	755.00	
Pool Fees	<u>5,984.42</u>	7,330.79
Arts and Craft Classes		3,856.00
Play School		5,482.60
Coca-Cola		911.26
Vehicle Rental		281.20
Fees and Charges		693.00
Softball Lights		1,194.77
Miscellaneous		<u>395.20</u>
TOTAL INCOME		\$ 135,327.35
Refunds		550.00
Transfer from Certificates		6,069.87
Transfer from Savings Account		<u>3,139.41</u>
		\$ 145,086.63
Checkbook Balance January 1, 1981		<u>24,195.46</u>
		\$ 169,282.09

DISBURSEMENTS

Wages and Salaries	(Gross)	\$ 47,987.00
	(Net)	39,342.66
Insurance		9,235.11
Heat		6,596.64
Electricity		3,219.78
Telephone		885.81
Supplies, Repairs, Maintenance		4,201.27
Vehicles		4,389.91
Blue Cross, Taxes, Retirement		13,948.02
Camp		1,056.65
Field		1,908.55
Pool		5,345.86
Rink		1,198.55
Recreation		3,307.40
Special Activities		6,876.36
Capital Expenditures		3,386.95
Miscellaneous		6,372.26
TOTAL EXPENDITURES		\$ 111,271.78
Checkbook Balance January 1, 1982		58,010.31
		<hr/>
		\$ 169,282.09

COLONEL F. L. TOWN FUND - YEAR ENDED DECEMBER 31, 1981 - INVENTORY - INCOME - GAINS (LOSSES)

NAME OF SECURITY	PAR OR SHARES	INVENTORY 12/31/80	INVENTORY 12/31/81	YEAR END MARKET	1981 INCOME	GAINS (LOSSES)
Alabama Power Co. 7 3/4 due 2002	50,000.00	50,000.00	50,000.00	24,500.00	3,875.00	
Boston Gas Co. 9 7/8 1982	37,000.00	37,000.00	37,000.00	36,537.00	1,826.00	
Columbia Gas Sys. 7 1/2 1997	50,000.00	50,000.00	50,000.00	26,875.00	3,750.00	
Consolidated Ed. 9 3/8 2000	15,000.00	15,000.00	15,000.00	9,300.00	1,406.26	
General Motors 8 1/2 1985	50,000.00	50,000.00	50,000.00	41,187.00	4,025.00	
Ohio Edison Co. 9 1/4 2000	20,000.00	20,000.00	20,000.00	12,000.00	1,850.00	
U.S. Treasury 7 7/8 1982	70,000.00	70,000.00	70,000.00	66,762.00	5,512.00	
U.S. Treasury 7 1/4 1984	50,000.00	50,000.00	50,000.00	44,297.00	3,625.00	
U.S. Treasury 9 1987	40,000.00	40,000.00	40,000.00	32,950.00	3,600.00	
U.S. Treasury 9 1/4 1989	50,000.00	50,000.00	50,000.00	39,762.00	4,625.00	
DuPont, E.I. deNemours	900	50,370.00	-0-	-0-	540.00	(11,974.37)
Exxon Corporation	2000	45,279.65	45,279.65	62,600.00	6,000.00	
Freeport McMoran Co.	5385	31,353.21	31,353.21	128,566.00	2,769.00	
General Motors Corporation	500	41,749.01	-0-	-0-	300.00	(19,629.45)
Gulf Oil Corporation	1000	29,068.00	29,068.00	35,375.00	2,650.00	
International Business Machines	1000	68,526.58	68,526.58	56,875.00	3,440.00	
Dart & Kraft Inc.	800	39,291.65	-0-	-0-	2,720.00	1,450.46
Merck & Co., Inc.	800	48,848.31	48,848.31	67,800.00	2,080.00	
Santa Fe International	3000	54,845.19	-0-	-0-	1,500.00	98,154.81
American Telephone & Telegraph	1000	54,231.23	54,231.23	58,750.00	5,300.00	
Cincinnati Gas & Electric Co.	1075	25,511.68	25,511.68	16,931.00	2,225.26	
Duquesne Light Company	600	17,776.88	17,776.88	7,950.00	1,095.00	
Florida Power & Light	400	14,382.28	14,382.28	11,750.00	1,184.00	
Iowa Power & Light	1000	27,357.50	27,357.50	21,750.00	2,720.00	
Ohio Edison Company	1700	39,931.11	39,931.11	19,762.00	2,992.00	
Philadelphia Electric Co.	600	13,010.28	13,010.28	8,175.00	1,140.00	
Southern New England Telephone Co.	437	23,533.34	23,533.34	19,118.00	1,782.96	
Union Electric Company	2500	47,152.37	47,152.37	27,187.00	3,800.00	
BayBanks, Incorporated	1500	38,897.42	-0-	-0-	3,450.00	32,727.58
Irving Bank Corporation	1500	31,341.80	31,341.80	76,687.00	4,560.00	
Federal National Mortgage	2000	8,494.80	8,494.80	17,000.00	800.00	
Siwooganock Guaranty Savings Bank		16,258.55	15,000.00	15,000.00	880.97	
Siwooganock Guaranty Savings Bank					386.73	
Burgess & Leith, Inc. - Options			327,140.85	327,140.85	21,413.38	
Burgess & Leith, Inc. - Interest			1,299,929.87	1,312,396.85	12,675.69	
		1,199,200.84			122,500.63	100,729.03

COL. F. L. TOWN TRUST FUND

YEAR ENDED DECEMBER 31, 1981

Investments, December 31, 1980	\$1,199,200.84
Income From Investments - 1981	122,500.63
Profit From Securities Sales	132,332.85
	<u>\$1,454,034.32</u>
Payments - F. L. Town Spending Committee	\$ 111,973.58
Losses From Securities Sales	31,603.82
Expenses of Administration *	10,527.05
Investments, December 31, 1981	<u>1,299,929.87</u>
	<u>\$1,454,034.32</u>
Original Trust - 1926	\$ 335,022.50
Profits	1,131,327.51
Losses	<u>(166,420.14)</u>
Fund - December 31, 1981	<u>\$1,299,929.87</u>

* Expenses of Administration:

Investment Fee	\$9,674.00
Accounting Service	750.00
Bond	47.00
Postage & Supplies	30.05
Probate Court Fee	10.00
Safe Deposit Box	16.00
	<u>\$10,527.05</u>

Respectfully submitted,

Raymond J. Carr
Treasurer

LANCASTER TOWN WARRANT

The State of New Hampshire

To the inhabitants of the Town of Lancaster, in the County of Coos, qualified to vote in Town affairs:

You are hereby notified to meet at the Town Hall in said Lancaster on Tuesday, the ninth day of March, at ten o'clock in the forenoon to act upon the subjects hereinafter mentioned. The polls will be open at said meeting place on said date from ten o'clock in the forenoon until seven o'clock in the afternoon for the reception of your ballots for the election of Town officers and said polls will be open for such additional time after 7:00 p.m. as shall be determined by said meeting for the reception of your ballots on any matters to be voted on by written ballot at said meeting.

1. To choose all necessary Town Officers for the ensuing year.
2. To see what action the Town will take on the following questions relative to the Lancaster Zoning Ordinance.

Amendment 1 —

Are you in favor of adoption of Amendment 1 to Lancaster Zoning Ordinance as proposed by Lancaster Planning Board as follows:

“Amend Article III - Definitions by adding two new paragraphs K and L, to read:

K. Mobile Home: A mobile home is a structure, transportable in one or more sections, which exceeds either 8 body feet in width or 32 body feet in length, is built on a permanent chassis and designed to be used as a dwelling with or without a permanent foundation when connected to the required utilities, and includes the plumbing, heating, air conditioning, and electrical systems contained therein. A double-wide mobile home is a mobile home consisting of two sections combined horizontally at the site while still retaining their individual chassis for possible future movement. An expandable mobile home is a mobile home with one or more room sections that fold, collapse or telescope into the principal unit when being transported and which can be expanded at the site to provide additional living area.

L. Dwelling, One-Family: A detached or free-standing residence other than a mobile home; designed for and occupied by one family only.”

Amendment 2—

Are you in favor of adoption of Amendment 2 to Lancaster Zoning Ordinance as proposed by Lancaster Planning Board as follows:

“Amend Article IV — General Provisions by adding a new Section C, to read:

C. Height Regulations and Exceptions

1. The height of any building shall be measured from the average finished grade along the building front, and shall not exceed a height of thirty-five feet except as provided for in this section or unless a special exception is granted by the Board of Adjustment.

2. Flagpoles located on a roof or in any required yard may extend above the height limit specified.

3. Chimneys, spires, silos, towers, stage houses, lightning rods, or like superstructure not used for human occupancy may extend above the height limit specified if located on a structure of main use.

4. Radio or TV antennae for private, non-commercial reception may be located on the roof or in the side or rear yard of a structure of main use, but not in the required front yard.”

Amendment 3 —

Are you in favor of adoption of Amendment 3 to Lancaster Zoning Ordinance as proposed by Lancaster Planning Board as follows:

“Amend Article X — Board of Adjustment Part B (5) by changing the number 2,000 to 7,500 and adding after the word area; “with a minimum frontage of 75 feet in a trailer camp and 40,000 sq. feet in area with a minimum frontage of 200 feet in mobile home subdivision,” so that said section as amended will read:

(5) Permit in a Commercial-Industrial district trailer camps or mobile home subdivisions provided that no trailer or mobile home shall be located on a lot smaller than 7,500 square feet in area with minimum frontage of 75 feet in a trailer camp and 40,000 square feet in area with a minimum frontage of 200 feet in mobile home subdivision and follow the regulations adopted by the Board of Selectmen and outlined in the regulation of the State Board of Health.”

3. To see what action the Town will take on the following questions relative to the Lancaster Building Code Ordinance.

Amendment 1 —

Are you in favor of adoption of Amendment 1 to Lancaster Building Code Ordinance as proposed by Lancaster Planning Board as follows:

“Amend Article II — Definitions by adding a new part to read as follows:

“Regulatory Floodway” — means the channel of a river or other watercourse and the adjacent land areas that must be reserved in order to discharge the base flood without cumulatively increasing the water surface elevation more than one foot.”

Amendment 2 --

Are you in favor of adoption of Amendment 2 to Lancaster Building Code Ordinance as proposed by Lancaster Planning Board as follows:

“Amend by adding a new Section Article VI-A following Article VI, said new section to read as follows:

Article VI-A — Regulatory Floodway District

Regulatory Floodway as delineated on the Flood Insurance Rate Maps and Flood Boundary and Floodway Maps of the Town of Lancaster dated April 1, 1982 as prepared by the Federal Emergency Management Agency — Federal Insurance Administration. The placement of mobile homes is prohibited within the designated Regulatory Floodway, except in existing mobile home parks. Within the Regulatory Floodway, any development or encroachment (including fill) which would result in any increase in flood levels during the base flood discharge is prohibited.

For the purposes of this part, “development” is defined to mean “any man-made change to improved or unimproved real estate, including but not limited to buildings or other structures, mining, dredging, filling, grading, paving, excavation or drilling operations.”

4. To see if the Town will vote to authorize the Selectmen and Town Treasurer to borrow a sum or sums of money not exceeding in the aggregate the amount of the tax commitment of the previous year (1981) in anticipation of the collection of taxes for the current municipal year, and to issue in the name and on the credit of the Town, negotiable notes therefor, said notes to be paid in the current municipal year from taxes collected during the current municipal year.

5. To see if the Town will vote to authorize the Selectmen to transfer tax liens and convey property acquired by the Town by tax collector's deed by public auction, or advertised sealed bid, or in such other manner as determined by the Selectmen as justice may require.

6. To see if the Town will vote to authorize withdrawal from the Revenue Sharing Fund established under the provisions of the State and Local Assistance Act of 1972 for use as set-offs against budget appropriations in the amount indicated and, further, to authorize the Selectmen to make pro-rata deductions in the amounts as estimated entitlements are reduced or to take any other action hereon. The Selectmen and Budget Committee recommend appropriations as follows:

Appropriation	Estimated Amount
Office Assistance	\$ 4,500.00
New Equipment	26,700.00
Fire Dept. Supplies	2,500.00
Public Safety-Police Dept.	19,500.00
	<hr/>
	\$53,200.00

7. To see if the Town will vote to authorize the Selectmen to apply for, accept and expend money from the state, federal or another governmental unit or private source which becomes available during the year in accordance with the procedures set forth in NHRSA 31:95-b.

8. To see if the Town will vote to raise and appropriate the sum of Sixty-Four Thousand Dollars (\$64,000.00) for the purpose of financing part of the cost of a road grader vehicle, so-called, and, for this purpose to authorize the Selectmen to borrow, by the issue of serial notes of the Town in accordance with the provisions of Chapter 33 of New Hampshire Revised Statutes Annotated, being known as the Municipal Finance Act, and any amendment thereto, the sum of Sixty-Four Thousand Dollars (\$64,000.00) and to authorize the Selectmen to determine the time and place of payment and the rate of interest on said notes and do whatever may be necessary and convenient in connection with the issuance thereof. (Recommended by the Budget Committee).

9. To see if the Town will vote to empower the Lancaster Planning Board to review and approve or disapprove site plans for the development of tracts for non-residential uses and for multi-family dwelling units, all in accord with the provisions of Chapter 36, Section 19-a of the New Hampshire Revised Statutes Annotated.

10. To see if the Town will vote to accept the budget as submitted by the Budget Committee.

11. To direct how money raised for the above purposes be expended.

12. To act upon any other business which may legally come before said meeting.

Given under our hands and seals, this eighteenth day of February, 1982.

Michael W. Beattie
Larry T. Connary
John P. Martin
Selectmen of Town of Lancaster,
New Hampshire

A true copy of Warrant—Attest:

Michael W. Beattie
Larry T. Connary
John P. Martin

Selectmen of Town of Lancaster,
New Hampshire

KILLION, PLODZIK & SANDERSON
ACCOUNTANTS AND AUDITORS
171 NORTH MAIN STREET
CONCORD, NEW HAMPSHIRE 03301

To the Board of Selectmen
Town of Lancaster

We have examined the combined financial statements and the combining, individual fund and account group financial statements of the Town of Lancaster, New Hampshire as of and for the year ended December 31, 1981, as listed in the table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The financial statements of the Lancaster District Court for the fiscal year ended December 31, 1981, have not been included in the accompanying financial report. However, we have examined the financial statements of the Court and have issued a separate report thereon.

As described in Note 1B, the combined financial statements referred to above do not include financial statements of the General Fixed Asset Group of Accounts which should be included to conform with generally accepted accounting principles.

In our opinion, except that omission of the General Fixed Asset Group of Accounts results in an incomplete presentation as explained in the above paragraph, the combined financial statements and the combining, individual fund and account group financial statements referred to above present fairly the financial position of the Town of Lancaster, New Hampshire at December 31, 1981, and the results of its operation for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year, after giving retroactive effect to the changes, with which we concur, in the method of accounting for the water and sewer department funds, as described in Note 8 to the financial statements.

Our examination was made for the purpose of forming an opinion on the combined financial statements taken as a whole and on the combining, individual fund and account group financial statements. The accompanying financial information listed as supplemental schedules in the table of contents is presented for purposes of additional analysis and is not a required part of the combined financial statements of the Town of Lancaster, New Hampshire. The information has been subjected to the auditing procedures applied in the examination of the combined, combining, individual fund and account group financial statements and, in our opinion, is fairly stated in all material respects in relation to the combined financial statements taken as a whole.

January 9, 1982.

Killion, Plodzik & Sanderson

TOWN OF LANCASTER

COMMENTS ON COMPLIANCE AND INTERNAL CONTROL

December 31, 1981

As part of our examination of the various funds and groups of accounts of the Town of Lancaster for the year ended December 31, 1981, we reviewed and tested the Town's systems of internal accounting control to the extent we considered necessary to evaluate the systems as required by generally accepted auditing standards. Under these standards the purpose of such evaluation is to establish a basis for reliance thereon in determining the nature, timing, and extent of other auditing procedures that are necessary for expressing an opinion on the financial statements. It was not designed for the purpose of expressing an opinion on the internal accounting control and would not necessarily disclose all weaknesses in the system.

Management of the Town is responsible for establishing and maintaining a system of internal accounting control. In fulfilling this responsibility, estimates and judgements by management are required to assess the expected benefits and related costs of control procedures. The objectives of a system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles.

As a result of such review and in an effort to be of assistance to the Town, we are submitting for your consideration the following comments and recommendations intended to improve operations and internal control.

Segregation of Duties

The limited number of administrative personnel employed by the Town causes the absence of a certain level of internal control which might otherwise be achieved through segregation of incompatible duties. An example of incompatible functions performed by the same individual is the preparation of supplemental tax warrants by the individual responsible for the collection. These duties ideally should be performed by two different persons. Although we call this general condition to the attention of responsible officials, we would only advocate the segregation of duties if deemed cost justified.

TOWN OF LANCASTER
Combined Balance Sheet - All Fund Types and Account Groups
December 31, 1981

<u>ASSETS</u>	<u>Governmental Fund Types</u>		
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>
Cash	\$243,471	\$115,421	\$ 57,278
Investments, At Cost			350,000
<u>Receivables</u>			
Taxes	455,489		
Accounts	13,689	21,199	
Other	1,367		
Due From Other Governments		13,020	45,044
Due From Other Funds	34,903	32,610	14,613
Accrued Interest	647		21,786
Prepaid Expenses	20,342		
Amount To Be Provided For			
Retirement of General Long-Term Debt			
TOTAL ASSETS	\$769,908	\$182,250	\$488,721

LIABILITIES AND FUND EQUITY

<u>Liabilities</u>			
Accounts Payable	\$ 9,418	\$ 636	\$
Accrued Payroll	4,380		
School District Tax Payable	606,902		
Due To Other Governments	76		
Yield Tax Security Deposits	4,502		
Due To Other Funds		6,067	38,397
Contracts Payable			
Due To Developers			
Due To Others			
General Obligation Bonds Payable			
Notes Payable			
Total Liabilities	<u>625,278</u>	<u>6,703</u>	<u>38,397</u>
<u>Fund Equity</u>			
<u>Fund Balances</u>			
Reserved For Encumbrances	57,933		35,128
Reserved For Endowments		8,564	
<u>Unreserved</u>			
Designated For Capital Acquis.		9,129	405,665
Undesignated	86,697	157,854	9,531
Total Fund Equity	<u>144,630</u>	<u>175,547</u>	<u>450,324</u>
TOTAL LIABILITIES AND FUND EQUITY	\$769,908	\$182,250	\$488,721

Fiduciary Fund Types Trust and Agency	Account Groups General Long- Term Debt	Totals (Memorandum Only)	
		December 31, 1981	December 31, 1980
\$ 656,872	\$	\$1,073,042	\$ 615,006
1,403,795		1,753,795	2,010,725
		455,489	457,522
		34,888	43,343
3,027		4,394	3,464
		58,064	149,171
		82,126	61,379
		22,433	12,975
		20,342	19,172
	<u>1,180,000</u>	<u>1,180,000</u>	<u>1,295,000</u>
\$2,063,694	\$1,180,000	\$4,684,573	\$4,667,757
\$ 325	\$	\$ 10,379	\$ 5,812
		4,380	
		606,902	597,730
		76	9,618
32,610		4,502	3,215
		77,074	57,917
1,362			20,188
13,184		1,362	1,292
	1,180,000	13,184	
		1,180,000	1,290,000
	<u>1,180,000</u>		<u>5,000</u>
<u>47,481</u>		<u>1,897,859</u>	<u>1,990,772</u>
1,819,143		93,061	31,322
		1,827,707	1,731,961
197,070			
		611,864	675,118
<u>2,016,213</u>		<u>254,082</u>	<u>238,584</u>
		<u>2,786,714</u>	<u>2,676,985</u>
\$2,063,694	\$1,180,000	\$4,684,573	\$4,667,757

TOWN OF LANCASTER
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types
For The Fiscal Year Ended December 31, 1981

	<u>Governmental Fund Types</u>		
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>
<u>Revenues</u>			
Taxes	\$1,735,715	\$	\$
Intergovernmental Revenues	405,093	54,055	35,271
Local Sources	169,124	132,805	53,967
<u>Other Financing Sources</u>			
Interfund Transfers	<u>58,500</u>	<u>171,783</u>	<u>1,413</u>
<u>Total Revenues and Other Sources</u>	<u>2,368,432</u>	<u>358,643</u>	<u>90,651</u>
<u>Expenditures</u>			
General Government	123,119		
Protection of Persons and Property	171,557		
Health and Sanitation	54,868		
Highways and Bridges	258,273		
Libraries	436	29,339	
Public Welfare	24,629		
Patriotic Purposes	400		
Recreation	1,469	108,891	
Public Service Enterprises		127,037	
Unclassified	49,273		
Debt Service	182,838		
Capital Outlay	44,768		26,384
Overlay	12,658		
<u>Other Uses</u>			
Interfund Transfers	23,700	61,450	39,513
Transfers To Other Governmental Units	<u>1,392,802</u>		
<u>Total Expenditures and Other Uses</u>	<u>2,340,790</u>	<u>326,717</u>	<u>65,897</u>
<u>Excess of Revenues and Other Sources</u>			
<u>Over (Under) Expenditures and Other Uses</u>	27,642	31,926	24,754
<u>Fund Balances - January 1</u>			
(As Restated - See Note 8)	<u>116,988</u>	<u>143,621</u>	<u>425,570</u>
<u>Fund Balances - December 31</u>	<u>\$ 144,630</u>	<u>\$175,547</u>	<u>\$450,324</u>

Totals Year Ended (Memorandum Only)	
December 31, 1981	December 31, 1980
\$1,735,715	\$1,600,271
494,419	476,095
355,896	193,601
<u>231,696</u>	<u>248,969</u>
<u>2,817,726</u>	<u>2,518,936</u>
123,119	138,926
171,557	137,051
54,868	50,743
258,273	237,052
29,775	28,166
24,629	20,375
400	400
110,360	112,258
127,037	28,605
49,273	42,181
182,838	201,131
71,152	42,700
12,658	13,386
124,663	134,084
<u>1,392,802</u>	<u>1,270,749</u>
<u>2,733,404</u>	<u>2,457,807</u>
84,322	61,129
<u>686,179</u>	<u>625,050</u>
\$ 770,501	\$ 686,179

The accompanying notes are
an integral part of these financial statements.

TOWN OF LANCASTER

Combined Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
General and Special Revenue Fund Types
For The Fiscal Year Ended December 31, 1981

	General Fund		Variance
	Budget	Actual	Favorable (Unfavorable)
<u>Revenues</u>			
Taxes	\$1,727,667	\$1,735,715	\$ 8,048
Intergovernmental Revenues	409,968	405,093	(4,875)
Local Sources	157,650	169,124	11,474
<u>Other Financing Sources</u>			
Interfund Transfers	53,500	58,500	5,000
<u>Total Revenues and Other Sources</u>	<u>2,348,785</u>	<u>2,368,432</u>	<u>19,647</u>
<u>Expenditures</u>			
General Government	132,005	123,119	8,886
Protection of Persons and Property	179,204	171,557	7,647
Health and Sanitation	67,696	54,868	12,828
Highways and Bridges	257,232	258,273	(1,041)
Libraries	558	436	122
Public Welfare	20,000	24,629	(4,629)
Patriotic Purposes	400	400	
Recreation	1,000	1,469	(469)
Public Service Enterprises			
Unclassified	51,625	49,273	2,352
Debt Service	181,840	182,838	(998)
Capital Outlay	70,597	44,768	25,829
Overlay	31,448	12,658	18,790
<u>Other Uses</u>			
Interfund Transfers	23,700	23,700	
Transfers To Other Governmental Units	1,392,802	1,392,802	
<u>Total Expenditures and Other Uses</u>	<u>2,410,107</u>	<u>2,340,790</u>	<u>69,317</u>
<u>Excess of Revenues and</u>			
<u> Other Sources Over (Under)</u>			
<u> Expenditures and Other Uses</u>	(61,322)	27,642	88,964
<u>Fund Balances - January 1</u>			
(As Restated - See Note 8)	116,988	116,988	
<u>Fund Balances - December 31</u>	<u>\$ 55,666</u>	<u>\$ 144,630</u>	<u>\$88,964</u>

Special Revenue Funds			Totals (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$	\$	\$	\$1,727,667	\$1,735,715	\$ 8,048
53,500	54,055	555	463,468	459,148	(4,320)
126,034	132,805	6,771	283,684	301,929	18,245
<u>138,700</u>	<u>171,783</u>	<u>33,083</u>	<u>192,200</u>	<u>230,283</u>	<u>38,083</u>
<u>318,234</u>	<u>358,643</u>	<u>40,409</u>	<u>2,667,019</u>	<u>2,727,075</u>	<u>60,056</u>
			132,005	123,119	8,886
			179,204	171,557	7,647
			67,696	54,868	12,828
			257,232	258,273	(1,041)
21,200	29,339	(8,139)	21,758	29,775	(8,017)
			20,000	24,629	(4,629)
			400	400	
142,034	108,891	33,143	143,034	110,360	32,674
101,500	127,037	(25,537)	101,500	127,037	(25,537)
			51,625	49,273	2,352
			181,840	182,838	(998)
			70,597	44,768	25,829
			31,448	12,658	18,790
53,500	61,450	(7,950)	77,200	85,150	(7,950)
<u> </u>	<u> </u>	<u> </u>	<u>1,392,802</u>	<u>1,392,802</u>	<u> </u>
<u>318,234</u>	<u>326,717</u>	<u>(8,483)</u>	<u>2,728,341</u>	<u>2,667,507</u>	<u>60,834</u>
	31,926	31,926 (61,322)	59,568	120,890
<u>143,621</u>	<u>143,621</u>	<u> </u>	<u>260,609</u>	<u>260,609</u>	<u> </u>
\$143,621	\$175,547	\$31,926	\$ 199,287	\$ 320,177	\$120,890
<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

TOWN OF LANCASTER
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Trust Funds
For The Fiscal Year Ended December 31, 1981

	<u>Town Trust Funds</u>	
	<u>Expendable</u>	<u>Nonexpendable</u>
<u>Revenues</u>	\$	\$
New Funds	46,153	2,315
Interest and Dividend Income		
Gain On Sale of Securities		
<u>Other Financing Sources</u>		
Interfund Transfers		
<u>Total Revenues and Other Sources</u>	<u>46,153</u>	<u>2,315</u>
<u>Expenditures</u>	661	
Administrative	14,265	
Other Trust Disbursements		10,578
Loss On Sale of Securities		
<u>Other Uses</u>	<u>31,377</u>	
Interfund Transfers		
<u>Total Expenditures and Other Uses</u>	<u>46,303</u>	<u>10,578</u>
<u>Excess of Revenues and Other Sources</u>	(150)	(8,263)
<u>Over (Under) Expenditures and Other Uses</u>		
<u>Fund Balances - January 1</u>	<u>3,430</u>	<u>524,196</u>
<u>Fund Balances - December 31</u>	<u>\$ 3,280</u>	<u>\$515,933</u>

Capital Reserve Funds	Colonel F.L. Town Trust Funds		Totals Year Ended (Memorandum Only)	
	Expendable	Nonexpendable	December 31, 1981	December 31, 1980
\$ 9,498	\$ 125,528	\$ 100,729	\$ 2,315 181,179 100,729	\$ 2,054 163,720 59,238
<u>25,500</u>	<u> </u>	<u> </u>	<u>25,500</u>	<u>21,500</u>
<u>34,998</u>	<u>125,528</u>	<u>100,729</u>	<u>309,723</u>	<u>246,512</u>
	10,528		11,189 14,265 10,578	11,588
<u>5,000</u>	<u>115,000</u>	<u> </u>	<u>151,377</u>	<u>143,858</u>
<u>5,000</u>	<u>125,528</u>	<u> </u>	<u>187,409</u>	<u>155,446</u>
29,998		100,729	122,314	91,066
<u>167,072</u>	<u> </u>	<u>1,199,201</u>	<u>1,893,899</u>	<u>1,802,833</u>
\$197,070	\$ -0-	\$1,299,930	\$2,016,213	\$1,893,899
<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

The accompanying notes are
an integral part of these financial statements.

EXHIBIT E
TOWN OF LANCASTER
Statement of Changes in Financial Position
All Nonexpendable Trust Funds
For The Fiscal Year Ended December 31, 1981

Fiduciary
Fund Types
Nonexpendable
Trust Funds

Sources of Working Capital

Operations

New Funds Created	\$ 2,315
Gain On Sale of Securities (Net)	<u>90,151</u>
Working Capital Provided By Operations	<u>92,466</u>

Net Increase In Working Capital

\$ 92,466

Elements of Net Increase

(Decrease) In Working Capital

Cash	\$ 328,325
Investments	<u>(235,859)</u>

Net Increase In Working Capital

\$ 92,466

Totals Year Ended (Memorandum Only)	
December 31, 1981	December 31, 1980

\$ 2,315	\$ 2,054
<u>90,151</u>	<u>59,238</u>
<u>92,466</u>	<u>61,292</u>

\$ 92,466	\$61,292
<u><u> </u></u>	<u><u> </u></u>

\$ 328,325	\$
(<u>235,859</u>)	<u>61,292</u>

\$ 92,466	\$61,292
<u><u> </u></u>	<u><u> </u></u>

The accompanying notes are
an integral part of these financial statements.

TOWN OF LANCASTER
All Special Revenue Funds
Combining Balance Sheet
December 31, 1981

<u>ASSETS</u>	<u>Federal Revenue Sharing</u>	<u>Water Department</u>	<u>Sewer Department</u>
Cash	\$ 7,403	\$ 2,153	\$ 373
Investments			
Accounts Receivable		12,462	8,737
Due From Other Governments	13,020		
Due From Other Funds	<u> </u>	<u> </u>	<u> </u>
 TOTAL ASSETS	 \$20,423	 \$14,615	 \$9,110
	<u> </u>	<u> </u>	<u> </u>

LIABILITIES AND FUND BALANCES

<u>Liabilities</u>			
Accounts Payable	\$	\$ 271	\$ 65
Due To Other Funds	<u>4,567</u>	<u> </u>	<u>1,500</u>
Total Liabilities	<u>4,567</u>	<u>271</u>	<u>1,565</u>

<u>Fund Balances</u>			
Reserved For Endowments			
<u>Unreserved</u>			
Designated For Capital Acquisitions			
Undesignated	<u>15,856</u>	<u>14,344</u>	<u>7,545</u>
Total Fund Balances	<u>15,856</u>	<u>14,344</u>	<u>7,545</u>

TOTAL LIABILITIES AND FUND BALANCES	\$20,423	\$14,615	\$9,110
	<u> </u>	<u> </u>	<u> </u>

Colonel F.L. Town Income Spending Committee	Weeks Memorial Library	Cemetery Fund	Totals	
			December 31, 1981	December 31, 1980
\$70,020	\$6,759	\$28,713	\$115,421	\$ 73,621
				21,070
			21,199	13,678
			13,020	
<u>3,027</u>	<u>1,957</u>	<u>27,626</u>	<u>32,610</u>	<u>27,094</u>
\$73,047	\$8,716	\$56,339	\$182,250	\$135,463
<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

\$ 179	\$ 103	\$ 18	\$ 636	\$ 278
			6,067	16,327
<u>179</u>	<u>103</u>	<u>18</u>	<u>6,703</u>	<u>16,605</u>

	8,564		8,564	8,564
		9,129	9,129	6,701
<u>72,868</u>	<u>49</u>	<u>47,192</u>	<u>157,854</u>	<u>103,593</u>
<u>72,868</u>	<u>8,613</u>	<u>56,321</u>	<u>175,547</u>	<u>118,858</u>

\$73,047	\$8,716	\$56,339	\$182,250	\$135,463
<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

TOWN OF LANCASTER
All Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For The Fiscal Year Ended December 31, 1981

	<u>Federal Revenue Sharing</u>	<u>Water Department</u>	<u>Sewer Department</u>
<u>Revenues</u>			
Intergovernmental Revenues	\$54,055	\$	\$
Local Sources	1,386	52,672	44,795
<u>Other Financing Sources</u>			
Interfund Transfers	_____	_____	_____
<u>Total Revenues and Other Sources</u>	<u>55,441</u>	<u>52,672</u>	<u>44,795</u>
<u>Expenditures</u>		51,826	46,622
<u>Other Uses</u>			
Interfund Transfers	<u>53,500</u>	<u>2,500</u>	<u>1,000</u>
<u>Total Expenditures and Other Uses</u>	<u>53,500</u>	<u>54,326</u>	<u>47,622</u>
<u>Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses</u>	1,941	(1,654)	(2,827)
<u>Fund Balances - January 1</u>			
(As Restated - See Note 8)	<u>13,915</u>	<u>15,998</u>	<u>10,372</u>
<u>Fund Balances - December 31</u>	<u>\$15,856</u>	<u>\$14,344</u>	<u>\$ 7,545</u>

Colonel F.L. Town Income Spending Committee	Weeks Memorial Library	Cemetery Fund	Totals Year Ended	
			December 31, 1981	December 31, 1980
\$ 23,468	\$ 1,191	\$ 9,293	\$ 54,055 132,805	\$ 47,941 35,558
<u>115,000</u>	<u>26,657</u>	<u>30,126</u>	<u>171,783</u>	<u>157,948</u>
<u>138,468</u>	<u>27,848</u>	<u>39,419</u>	<u>358,643</u>	<u>241,447</u>
108,891	29,339	28,589	265,267	193,787
<u>2,000</u>	<u> </u>	<u>2,450</u>	<u>61,450</u>	<u>52,150</u>
<u>110,891</u>	<u>29,339</u>	<u>31,039</u>	<u>326,717</u>	<u>245,937</u>
27,577	(1,491)	8,380	31,926	(4,490)
<u>45,291</u>	<u>10,104</u>	<u>47,941</u>	<u>143,621</u>	<u>123,348</u>
<u>\$ 72,868</u>	<u>\$ 8,613</u>	<u>\$56,321</u>	<u>\$175,547</u>	<u>\$118,858</u>

The accompanying notes are
an integral part of these financial statements.

TOWN OF LANCASTER
All Capital Projects Funds
Combining Balance Sheet
December 31, 1981

<u>ASSETS</u>	<u>Sewage Treatment Facility</u>	<u>Sewer Mains Study</u>
Cash	\$ 57,278	\$
Investments, At Cost	350,000	
Accrued Interest	21,786	
Due From Other Governments		
Due From Other Funds	<u> </u>	<u>11,000</u>
 TOTAL ASSETS	 \$429,064 <u> </u>	 \$11,000 <u> </u>

LIABILITIES AND FUND BALANCES

<u>Liabilities</u>		
Contracts Payable	\$	\$
Due To Other Funds	<u>14,613</u>	<u> </u>
Total Liabilities	<u>14,613</u>	<u> </u>
 <u>Fund Balances</u>		
Reserved For Encumbrances		
Unreserved		
Designated For Capital Acquisitions	392,665	11,000
Undesignated	<u>21,786</u>	<u> </u>
Total Fund Balances	<u>414,451</u>	<u>11,000</u>
 TOTAL LIABILITIES AND FUND BALANCES	 \$429,064 <u> </u>	 \$11,000 <u> </u>

Phase I Engineering Study	Garland Road Bridge	Totals	
		December 31, 1981	December 31, 1980
\$	\$	\$ 57,278	\$ 50,250
		350,000	350,000
		21,786	12,975
45,044		45,044	27,033
<u>3,613</u>	<u> </u>	<u>14,613</u>	<u>13,200</u>
 \$48,657	 \$ -0-	 \$488,721	 \$453,458
<u> </u>	<u> </u>	<u> </u>	<u> </u>

\$	\$	\$	\$ 7,588
<u>11,529</u>	<u>12,255</u>	<u>38,397</u>	<u>20,300</u>
<u>11,529</u>	<u>12,255</u>	<u>38,397</u>	<u>27,888</u>
 35,128		 35,128	 12,600
2,000		405,665	400,045
	(12,255)	9,531	12,925
<u>37,128</u>	<u>(12,255)</u>	<u>450,324</u>	<u>425,570</u>
 \$48,657	 \$ -0-	 \$488,721	 \$453,458
<u> </u>	<u> </u>	<u> </u>	<u> </u>

The accompanying notes are
an integral part of these financial statements.

TOWN OF LANCASTER
All Capital Projects Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For The Fiscal Year Ended December 31, 1981

	<u>Sewage Treatment Facility</u>	<u>Sewer Mains Study</u>
<u>Revenues</u>		
Intergovernmental Revenues	\$	\$
Local Sources	53,944	
<u>Other Financing Sources</u>		
Interfund Transfers	_____	_____
<u>Total Revenues and Other Sources</u>	<u>53,944</u>	_____
<u>Expenditures</u>		
<u>Other Uses</u>		
Interfund Transfers	<u>39,513</u>	_____
<u>Total Expenditures and Other Uses</u>	<u>39,513</u>	_____
<u>Excess of Revenues and Other Sources</u>		
<u>Over (Under) Expenditures and Other Uses</u>	14,431	
<u>Fund Balances - January 1</u>		
<u>(As Restated - See Note 8)</u>	<u>400,020</u>	<u>11,000</u>
<u>Fund Balances - December 31</u>	<u>\$414,451</u>	<u>\$11,000</u>

Phase I Engineering Study	E.D.A. Projects	Garland Road Bridge	Industrial Park Feasibility Study	Totals Year Ended	
				December 31, 1981	December 31, 1980
\$26,844	\$27 23	\$	\$8,400	\$ 35,271 53,967	\$ 51,076
<u>1,413</u>	—	—	—	<u>1,413</u>	<u>1,542</u>
<u>28,257</u>	<u>50</u>	—	<u>8,400</u>	<u>90,651</u>	<u>52,618</u>
5,729		12,255	8,400	26,384	20,836
—	—	—	—	<u>39,513</u>	<u>39,479</u>
<u>5,729</u>	—	<u>12,255</u>	<u>8,400</u>	<u>65,897</u>	<u>60,315</u>
22,528	50	(12,255)		24,754	(7,697)
<u>14,600</u>	(50)	—	—	<u>425,570</u>	<u>433,267</u>
<u>\$37,128</u>	<u>\$-0-</u>	<u>(\$12,255)</u>	<u>\$ -0-</u>	<u>\$450,324</u>	<u>\$425,570</u>

The accompanying notes are
an integral part of these financial statements.

TOWN OF LANCASTER
All Trust and Agency Funds
Combining Balance Sheet
December 31, 1981

<u>ASSETS</u>	<u>Town Trust Funds</u>	
	<u>Expendable</u>	<u>Nonexpendable</u>
Cash	\$46,372	\$ 69,927
Investments, At Cost		446,006
Due From Other Funds		
Due From Others		
	<hr/>	<hr/>
TOTAL ASSETS	\$46,372	\$515,933
	<hr/> <hr/>	<hr/> <hr/>
<u>LIABILITIES AND FUND BALANCES</u>		
<u>Liabilities</u>		
Accounts Payable	\$ 325	\$
Due To Other Governments		
Due To Other Funds	29,583	
Due To Developers		
Due To Others	<u>13,184</u>	
Total Liabilities	<u>43,092</u>	<hr/>
<u>Fund Balances</u>		
Reserved For Endowments	3,280	515,933
<u>Unreserved</u>		
Designated For Capital Acquisitions		
Total Fund Balances	<u>3,280</u>	<u>515,933</u>
	<hr/>	<hr/>
TOTAL LIABILITIES AND FUND BALANCES	\$46,372	\$515,933
	<hr/> <hr/>	<hr/> <hr/>

Capital Reserve Funds	Colonel F.L. Town Trust Funds		Agency Funds	Totals	
	Expendable	Nonexpendable		December 31, 1981	December 31, 1980
\$197,070	\$	\$ 342,141 957,789	\$1,362	\$ 656,872 1,403,795	\$ 288,263 1,639,655 3,500
		3,027		3,027	
\$197,070	\$-0-	\$1,302,957	\$1,362	\$2,063,694	\$1,931,418

\$	\$	\$	\$	\$ 325	\$ 325
		3,027		32,610	8,808
			1,362	1,362	27,094
				13,184	1,292
		3,027	1,362	47,481	37,519
		1,299,930		1,819,143	1,726,827
197,070				197,070	167,072
197,070		1,299,930		2,016,213	1,893,899
\$197,070	\$-0-	\$1,302,957	\$1,362	\$2,063,694	\$1,931,418

The accompanying notes are
an integral part of these financial statements.

TOWN OF LANCASTER
All Agency Funds
Statement of Changes in Assets and Liabilities
For The Fiscal Year Ended December 31, 1981

<u>Developers Performance Bond Fund</u>	<u>Balance January 1, 1981</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 1981</u>
<u>ASSETS</u>				
<u>Cash</u>	\$1,292	\$70	\$-0-	\$1,362
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>LIABILITIES</u>				
<u>Due To Developers</u>	\$1,292	\$70	\$-0-	\$1,362
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

The accompanying notes are
an integral part of these financial statements.

TOWN OF LANCASTER

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1981

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of significant accounting policies employed in the preparation of these financial statements.

A. Fund Accounting

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town.

GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. Included in this fund type are Federal Revenue Sharing, Water and Sewer Departments, Colonel F.L. Town Income Spending Committee, Weeks Memorial Library and Cemetery funds.

Capital Projects Funds - Transactions related to resources obtained and used for the acquisition, construction or improvement of capital facilities are accounted for in Capital Projects Funds. Such resources are derived principally from proceeds of long-term notes or bonds and from federal and state grants.

FIDUCIARY FUNDS

Trust and Agency Funds - Trust and Agency Funds are used to account for the assets held in trust or as an agent by the Town for others.

TOWN OF LANCASTER

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1981

B. Account Groups (Fixed Assets and Long-Term Liabilities)

All governmental funds and expendable trust funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by other municipal entities in the State, the Town does not maintain a record of its general fixed assets and accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group. This account group is not a fund. It is concerned only with the measurement of financial position and not results of operations. Since they do not affect net current assets, such long-term liabilities are not recognized as governmental fund type liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

C. Basis of Accounting

The accounts of the General, Special Revenue, Capital Projects, and Expendable Trust Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, sources of financial resources and assets are recognized when measurable and available to finance operations during the year. Uses of financial resources and liabilities are recognized when obligations are incurred from receipt of goods and services, when assessments are made by the State or in the case of judgments and claims against the Town, when there is a probability that such judgments and claims will result in liabilities, the amounts of

TOWN OF LANCASTER

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1981

which can be reasonably estimated. Exceptions to this general rule include: 1) accumulated unpaid vacation and sick pay, and 2) principal and interest on general long-term debt which is recognized when due. All Nonexpendable Trust and Agency funds are accounted for using the accrual basis of accounting.

D. Budgetary Accounting

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. The Town budget represents departmental appropriations as authorized by annual or special town meetings. The Selectmen may transfer funds between operating categories as they deem necessary. State Statutes require balanced budgets but provide for the use of beginning fund balance to achieve that end.

In 1981, beginning fund balance was applied as follows:

Unreserved fund balance	
to reduce tax rate	\$30,000
Beginning fund balance -	
reserved for encumbrances	<u>31,322</u>
	<u>\$61,322</u>

E. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures; and are therefore reported as part of the fund balance at December 31 and are carried forward to supplement appropriations of the subsequent year. The reserve for encumbrances at December 31 consists of the following:

TOWN OF LANCASTER

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1981

General Fund

Town Buildings (Energy Study)	\$ 9,000
Police Department Equipment	5,000
Health Associations	5,800
Town Maintenance	
(Additional Highway Subsidy)	14,112
New Equipment	22,021
Land Purchase	<u>2,000</u>
	<u>\$57,933</u>

Capital Projects Fund

Phase I Engineering Study	<u>\$35,128</u>
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F. Investments

Investments in all instances are stated at cost, or in the case of donated investments, at market value at the time of bequest or receipt.

G. Inventories

Inventory in the General and Special Revenue funds consists of expendable supplies held for consumption. The cost thereof has been recorded as an expenditure at the time individual inventory items were purchased.

H. Accumulated Unpaid Vacation and Sick Pay

Accumulated unpaid vacation and sick pay is not accrued in the governmental funds using the modified accrual basis of accounting. After six months, employees may accumulate sick leave at a rate of one day per month, up to sixty days. The value of sick leave at December 31 is approximately \$36,000. Vacation is granted in varying amounts based on length of service. Vacation pay accumulation does not exceed a normal year's allowance.

I. Taxes Collected For Others

The property taxes collected by the Town include taxes levied for the White Mountain Regional School District and Coos County which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town. The payments are recorded in the general fund as intergovernmental transfers.

TOWN OF LANCASTER

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1981

An analysis of the 1981 property tax levy is presented below.

	<u>Amount Levied</u>	<u>%</u>
Town of Lancaster	\$ 407,453	24
White Mountain		
Regional School District	1,143,770	68
Coos County	<u>125,733</u>	<u>8</u>
	<u>\$1,676,956</u>	<u>100%</u>

J. Property Taxes

Annually, the Town establishes and raises through taxation an amount for abatements and refunds of property and resident tax revenues, known as overlay. All abatements and refunds are charged to this account. The amount raised in 1981 was \$31,448 and expenditures amounted to \$12,658.

As prescribed by law, the Tax Collector sells at tax sale all uncollected property taxes in the following year after taxes are due. The purchaser at tax sale has a priority tax lien on these properties and accrues interest at 18% per annum. Delinquent taxpayers must redeem property from tax sale purchasers.

Property is sold to the party who will accept a lien for the least undivided interest in the property for payment of taxes and related costs due. If property is not redeemed within the two year redemption period, the property is tax-deeded to the lien holder.

K. Interfund Transactions

During the course of normal operations, the Town has numerous transactions between funds, including expenditures and transfers of resources to provide services and fund capital outlay. The accompanying governmental and fiduciary fund financial statements reflect such transactions as transfers.

L. Interfund Receivable and Payable Balances

Individual fund interfund receivable and payable balances at December 31, 1981, were as follows:

TOWN OF LANCASTER

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1981

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$34,903	\$
Special Revenue Funds	32,610	6,067
Capital Projects Funds	14,613	38,397
Trust Funds	<u>82,126</u>	<u>32,610</u>
		77,074
Paid from Capital Reserve Fund (\$5,000) and Colonel F.L. Town Income Spending Committee Fund (\$52) as of December 31, 1981, and recorded in the general fund in January 1982.		
	<u>82,126</u>	<u>5,052</u>
	<u>\$82,126</u>	<u>\$82,126</u>

NOTE 2 - CHANGES IN LONG-TERM DEBT

The following is a summary of long-term debt transactions of the Town for the fiscal year ended December 31, 1981.

	<u>General Obligation Debt</u>
Long-term Debt Payable January 1, 1981	\$1,295,000
Long-term Debt Retired	(<u>115,000</u>)
Long-term Debt Payable December 31, 1981	<u>\$1,180,000</u>

Long-term debt payable at December 31, 1981, is comprised of the following individual issues:

General Obligation Bonds

\$2,170,000 Sewer Bonds due in annual installments of \$110,000 through 1989 and \$100,000 through 1992; interest at 4.50%	<u>\$1,180,000</u>
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TOWN OF LANCASTER

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1981

The annual requirements to amortize all debt outstanding as of December 31, 1981, including interest payments, are as follows:

Annual Requirements To Amortize Long-Term Debt

<u>Year Ending</u> <u>December 31</u>	<u>General Obligation Debt</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1982	\$ 110,000	\$ 50,625	\$ 160,625
1983	110,000	45,675	155,675
1984	110,000	40,725	150,725
1985	110,000	35,775	145,775
1986	110,000	30,825	140,825
1987-92	<u>630,000</u>	<u>83,025</u>	<u>713,025</u>
Total	<u>\$1,180,000</u>	<u>\$286,650</u>	<u>\$1,466,650</u>

All debt is general obligation debt of the Town, which is backed by its full faith and credit.

NOTE 3 - CAPITAL PROJECTS FUNDS

A. Projects Deficit

There is a deficit of \$12,255 in the Garland Road Bridge Project at December 31, 1981 (Exhibit B-1). This deficit arises because of the application of generally accepted accounting principles to the financial reporting for such funds. Bonds or notes authorized to finance construction of the project are not recognized in the financial statements until issued. As noted below, \$75,000 has been authorized for long-term borrowing to finance this project, but has not been issued at December 31, 1981.

Bonds or notes authorized - unissued at December 31, 1981, are as follows:

TOWN OF LANCASTER
General Fund
Statement of Estimated and Actual Revenues
For The Fiscal Year Ended December 31, 1981

REVENUES	Estimated	Actual	Over (Under) Budget
<u>Taxes</u>			
Property and Inventory	\$1,676,956	\$1,683,817	\$ 6,861
Resident	19,700	20,160	460
National Bank Stock	1,900	1,946	46
Yield	4,311	4,795	484
Interest and Penalties	24,800	24,997	197
Total Taxes	<u>1,727,667</u>	<u>1,735,715</u>	<u>8,048</u>
<u>State of New Hampshire</u>			
Meals and Rooms Tax	29,391	29,391	
Interest and Dividends Tax	57,309	57,309	
Savings Bank Tax	12,785	12,785	
Highway Subsidy	27,424	27,370	(54)
Business Profits Tax	166,621	166,621	
Town Road Aid	4,000		(4,000)
Aid For Water Pollution Projects	110,648	109,348	(1,300)
State/Federal Forest Land	1,750	2,229	479
Railroad Tax	40	40	
Total State of New Hampshire	<u>409,968</u>	<u>405,093</u>	<u>(4,875)</u>
<u>Local Sources, Except Taxes</u>			
Motor Vehicle Permit Fees	70,000	73,433	3,433
Dog Licenses	1,200	1,204	4
Business Licenses, Permits and Fees	800	837	37
District Court Receipts	8,600	9,205	605
Rent of Town Property	1,800	3,929	2,129
Interest On Deposits	50,100	55,259	5,159
Income From Departments	25,150	23,957	(1,193)
Sale of Town Property		40	40
Other Income		1,260	1,260
Total Local Sources, Except Taxes	<u>157,650</u>	<u>169,124</u>	<u>11,474</u>
<u>Interfund Transfers</u>			
<u>Special Revenue Funds</u>			
Revenue Sharing	53,500	53,500	
<u>Trust and Agency Funds</u>			
Capital Reserve Funds		5,000	5,000
Total Interfund Transfers	<u>53,500</u>	<u>58,500</u>	<u>5,000</u>
<u>Total Revenues</u>	<u>2,348,785</u>	<u>\$2,368,432</u>	<u>\$19,647</u>
<u>Fund Balance Used To Reduce Tax Rate</u>	<u>30,000</u>		
<u>Total Revenues and Use of Fund Balance</u>	<u>\$2,378,785</u>		

TOWN OF LANCASTER
General Fund
Statement of Appropriations, Expenditures and Encumbrances
For The Fiscal Year Ended December 31, 1981

	Encumbered From 1980	Appropriations 1981
<u>General Government</u>		
Town Office Salaries	\$ 325	\$ 46,030
Town Office Expenses		18,950
Election and Registration Expenses		2,000
District Court Expenses		23,000
Town Buildings Maintenance		41,700
Total General Government	<u>325</u>	<u>131,680</u>
<u>Protection of Persons and Property</u>		
Police Department		110,750
Fire Department, Including Forest Fires		29,300
Care of Trees		1,000
Planning and Zoning	600	3,579
Insurance		33,975
Total Protection of Persons and Property	<u>600</u>	<u>178,604</u>
<u>Health and Sanitation</u>		
Health Associations	300	18,696
Ambulance		14,850
Vital Statistics		350
Town Dump		33,500
Total Health and Sanitation	<u>300</u>	<u>67,396</u>
<u>Highways and Bridges</u>		
Town Road Aid		980
Town Maintenance		226,752
Street Lighting		29,500
Total Highways and Bridges		<u>257,232</u>
<u>Libraries</u>		
		<u>21,758</u>
<u>Public Welfare</u>		
Town Poor		5,500
Old Age Assistance		14,500
Total Public Welfare		<u>20,000</u>
<u>Patriotic Purposes</u>		
		<u>400</u>
<u>Recreation</u>		
		<u>1,000</u>
<u>Cemeteries</u>		
		<u>2,500</u>

Expenditures Net of Refunds	Encumbered To 1982	(Over) Under Budget
\$ 47,243	\$	(\$ 888)
16,271		2,679
862		1,138
23,355		(355)
35,388	9,000	(2,688)
<u>123,119</u>	<u>9,000</u>	<u>(114)</u>
106,357	5,000	(607)
30,635		(1,335)
300		700
3,818		361
30,447		3,528
<u>171,557</u>	<u>5,000</u>	<u>2,647</u>
12,676	5,800	520
14,638		212
252		98
27,302		6,198
<u>54,868</u>	<u>5,800</u>	<u>7,028</u>
980		
224,491	14,112	(11,851)
32,802		(3,302)
<u>258,273</u>	<u>14,112</u>	<u>(15,153)</u>
<u>21,636</u>		<u>122</u>
16,318		(10,818)
8,311		6,189
<u>24,629</u>		<u>(4,629)</u>
400		
1,469		(469)
<u>2,500</u>		

TOWN OF LANCASTER
General Fund
Statement of Appropriations, Expenditures and Encumbrances
For The Fiscal Year Ended December 31, 1981

	Encumbered From 1980	Appropriations 1981
<u>Unclassified</u>		
Damages and Legal Expenses	\$	\$ 4,900
Employee Benefits		29,025
Advertising and Regional Associations		8,200
Day Care Center		1,500
Contingency Fund		8,000
Total Unclassified	<u> </u>	<u>51,625</u>
<u>Debt Service</u>		
Principal Of Debt		115,000
<u>Interest On Debt</u>		
Long-Term Debt		55,840
Tax Anticipation Notes		11,000
Total Debt Service	<u> </u>	<u>181,840</u>
<u>Capital Outlay</u>		
New Equipment	26,289	18,500
Payments To Capital Reserve Funds		22,000
Land Purchase	2,000	
Refuse Disposal System	1,808	
Total Capital Outlay	<u>30,097</u>	<u>40,500</u>
<u>Total Town Appropriations</u>	<u>31,322</u>	<u>954,535</u>
<u>Transfers To Other Governmental Divisions</u>		
School District Tax		1,258,905
County Tax		133,897
Total Transfers	<u> </u>	<u>1,392,802</u>
<u>Overlay</u>	<u> </u>	<u>31,448</u>
<u>Total Town Appropriations, Transfers and Overlay</u>	<u>\$31,322</u>	<u>\$2,378,785</u>

<u>Expenditures Net of Refunds</u>	<u>Encumbered To 1982</u>	<u>(Over) Under Budget</u>
\$ 9,072	\$	(\$ 4,172)
29,676		(651)
9,025		(825)
1,500		
<u>49,273</u>	<u> </u>	<u>8,000</u>
		<u>2,352</u>
115,000		
55,838		2
<u>12,000</u>	<u> </u>	(1,000)
<u>182,838</u>	<u> </u>	(998)
22,768	22,021	
22,000	2,000	
<u>44,768</u>	<u>24,021</u>	<u>1,808</u>
		<u>1,808</u>
<u>935,330</u>	<u>57,933</u>	(7,406)
1,258,905		
<u>133,897</u>	<u> </u>	<u> </u>
<u>1,392,802</u>	<u> </u>	<u> </u>
<u>12,658</u>	<u> </u>	<u>18,790</u>
\$2,340,790	\$57,933	\$11,384
<u> </u>	<u> </u>	<u> </u>

TOWN OF LANCASTER
Federal Revenue Sharing Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For The Fiscal Year Ended December 31, 1981

Revenues

Federal Entitlements	\$54,055
Interest Income	<u>1,386</u>

<u>Total Revenues</u>	\$55,441
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Expenditures

Office Assistance	\$ 4,500
New Equipment	21,500
Fire Department	2,500
Police Department	19,500
Highway Maintenance	<u>5,500</u>

<u>Total Expenditures</u>	<u>53,500</u>
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<u>Excess of Revenues Over Expenditures</u>	\$ 1,941
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<u>Fund Balance - January 1</u>	<u>13,915</u>
---------------------------------	---------------

<u>Fund Balance - December 31</u>	<u>\$15,856</u>
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TOWN OF LANCASTER
Water Department Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For The Fiscal Year Ended December 31, 1981

Revenues

Water Rents	\$52,672
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Expenditures and Other Uses

Salaries and Wages	\$32,316
Chemicals and Supplies	9,283
Utilities	300
Employee Benefits	4,046
Insurance	1,710
Truck and Equipment Expense	3,488
Miscellaneous	683
	<u>51,826</u>

Other Uses

Interfund Transfers	
Capital Reserve Fund	<u>2,500</u>

<u>Total Expenditures and Other Uses</u>	<u>54,326</u>
--	---------------

<u>Excess of Revenues Over (Under)</u>	
<u>Expenditures and Other Uses</u>	(\$ 1,654)

<u>Fund Balance - January 1</u>	<u>15,998</u>
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<u>Fund Balance - December 31</u>	<u>\$14,344</u>
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TOWN OF LANCASTER
Sewer Department Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For The Fiscal Year Ended December 31, 1981

Revenues

Sewer Rents	\$43,779
Job Works	540
Interest	<u>476</u>

Total Revenues

\$44,795

Expenditures and Other Uses

Officers' Salaries	\$ 1,500
Salaries and Wages	12,200
Chemicals	6,330
Plant Repairs and Supplies	1,662
Utilities	20,929
Employee Benefits	1,823
Postage and Supplies	362
Alarm System	649
Truck Expense	406
Insurance	301
Other Expense	<u>460</u>
	<u>46,622</u>

Other Uses

Interfund Transfers

Capital Reserve Fund	<u>1,000</u>
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Total Expenditures and Other Uses

47,622

Excess of Revenues Over (Under)

<u>Expenditures and Other Uses</u>	(\$ 2,827)
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Fund Balance - January 1

10,372

Fund Balance - December 31

\$ 7,545

TOWN OF LANCASTER
Summary of Warrants
Fiscal Year Ended December 31, 1981

- <u>DR</u> -	LEVIES OF:	
	1981	Prior Years
<u>Uncollected Taxes - December 31, 1980</u>		
Property		\$ 349,793.93
Resident		9,230.00
Yield		309.01
Land Use		-0-
<u>Taxes Committed to Collector</u>		
Property	\$ 1,679,389.35	
Resident	19,700.00	
National Bank Stock	1,945.32	
Yield	4,311.47	
Land Use	1,772.00	
<u>Added Taxes</u>		
Property	2,604.24	45.22
Resident	360.00	100.00
Yield Tax	483.49	
<u>Interest Collected on Delinquent Taxes</u>	2,054.66	11,034.94
<u>Penalties on Resident Taxes</u>	58.00	278.00
<u>Overpayments</u>		
Property	126.10	
Resident	42.00	
TOTAL DEBITS	\$ 1,712,846.63	& 370,791.10

TOWN OF LANCASTER

Summary of Tax Sale Accounts

Fiscal Year Ended December 31, 1981

- DR -

	LEVIES OF:	
	<u>1981</u>	<u>Prior Years</u>
<u>Unredeemed Taxes - December 31, 1980</u>	\$	\$ 98,188.90
<u>Tax Sale of June 2, 1981</u>	151,301.44	
<u>Interest and Costs Collected After Sale</u>	1,022.71	10,548.77
<u>TOTAL DEBITS</u>	<u>\$152,324.15</u>	<u>\$108,737.67</u>

- CR -

Remittances to Treasurer

Redemptions	\$ 52,326.71	\$ 59,834.71
Interest and Costs	1,022.71	10,548.77
Abatements	496.25	3,492.85
Deeded To Town	-0-	-0-
<u>Unredeemed Taxes - December 31, 1981</u>	98,478.48	34,861.34
<u>TOTAL CREDITS</u>	<u>\$ 152,324.15</u>	<u>\$ 108,737.67</u>

LEVIES OF:

- CR -

1981

Prior Years

Remittances to Treasurer

Property Taxes	\$ 1,369,220.37	\$ 349,327.21
Resident Taxes	12,820.00	2,810.00
National Bank Stock Taxes	1,945.32	
Yield Taxes	4,778.69	91.21
Interest	2,054.66	11,034.94
Resident Tax Penalties	60.00	278.00
Land Use Tax	1,477.00	

Abatelements Allowed

Property Taxes	3,938.03	511.94
Resident Taxes	400.00	570.00
Yield Tax	-0-	171.50

Uncollected Taxes - December 31, 1981

Property	308,961.29	-0-
Resident	6,880.00	5,950.00
Yield	16.27	46.30
Land Use	295.00	-0-

TOTAL CREDITS

\$1,712.846.63 \$ 370,791.10

TOWN MEETING NOTES

TOWN MEETING NOTES

TOWN TELEPHONE DIRECTORY

TOWN MANAGER, Donald E. Crane.....	788-3391
TOWN CLERK, Dorothy H. Willson.....	788-2306
TOWN TREASURER/ACCOUNTANT, Michael W. Nadeau.....	788-3391
TAX, WATER AND SEWER COLLECTOR, Ann M. Huddleston.....	788-3391
INFORMATION OF ZONING AND BUILDING PERMITS.....	788-3391
PUBLIC HEALTH NURSING SERVICE.....	788-2366
COL. TOWN COMMUNITY CENTER.....	788-3321
SCHOOL DEPARTMENT, LANCASTER.....	788-4924
SUPT. OF SCHOOLS OFFICE.....	837-2553
WEEKS MEMORIAL HOSPITAL.....	788-4911

EMERGENCY NUMBERS

POLICE DEPARTMENT.....	788-4402
FIRE DEPARTMENT.....	788-4830
CIVIL DEFENSE.....	788-3391
AMBULANCE.....	788-4911

TOWN OF LANCASTER

Box 151

Lancaster, N.H. 03584

FIRE TELEPHONE 788-4830

- 12 Main St., near Old Cemetery
- 13 Corner Main and Railroad Sts.
- 14 Corner Main and North Main Sts.
- 15 Corner North Main and Kilkenny Sts.
- 16 Corner Causeway and Summer Sts.
- 17 Coos Junction
- 21 Corner Main and Mechanic Sts and all Rural Ar
- 22 Corner Pleasant and Portland Sts.
- 23 Corner Williams and Prospect Sts.
- 24 Prospect St., near Mary Elizabeth Inn
- 25 Corner Elm, Burnside and Winter Sts.
- 26 Corner Elm and Water Sts.
- 27 Prospect Park
- 28 Portland St., near John Brooks
- 29 Water and Winter Sts.
- 31 Corner Summer and Wolcott Sts.
- 32 Corner Railroad and Depot Sts., B&M Crossing
- 33 Corner High and Summer Sts.
- 34 Corner Summer and Middle Sts.
- 35 Corner Middle and Wesson Sts.
- 36 Corner Middle, Hill and Mechanic Sts.
- 37 North Road, (beyond Hospital)
- 41 Thompson Manufacturing Co.
- 42 Corner Main and Middle Sts., near Chesley's
- 43 Corner Main and Parks Sts.
- 44 WEEKS MEMORIAL HOSPITAL
- 45 Elementary School Building
- 51 Bunker Hill St., by M.C.R.R. Crossing
- 52 Top of Bunker Hill St.
- 142 Kent Nursing Home
- 55 Red Cross - CD Emergency First Aid
- 333 National Guard
- 7-7 6:45 A.M.—All schools closed entire day



Library
University of N.H.
Durham N.H. 03824

CIVILIAN DEFENSE SIGNALS

Alert Signal - Steady Blast, 3 minutes

Take Cover Signal - Short Blast, 3 minutes

All Clear - 30 second Blast - 2 minutes silence; repeated